



## 2025 Journal of Contemporary Accounting & Economics (JCAE) Annual Symposium

6-7 January 2025 (Monday-Tuesday)

Keynote/Plenary sessions: AB4 Auditorium, MAHE Bengaluru Campus

Concurrent sessions: Classroom 101; Classroom 102; Classroom 201 at House 2 of AB3 Academic Block Master of Ceremonies: Prof. Soumik Bhusan, Associate Professor, TAPMI, MAHE Bengaluru

## 6 January (Monday)

Time	Event	Venue
0830-0900	Registration (with morning coffee)	Cafeteria, Ground Floor, AB4
		Academic Block
0900-0910	<b>Welcome Remarks</b> Prof. Abhishek Kumar Rohit, Professor, TAPMI, MAHE Bengaluru	AB4 Auditorium
0910-1010	<b>Keynote 1:</b> Prof. Shivaram Rajgopal, Columbia Business School (Tentative – online)	AB4 Auditorium
1010-1055	Plenary 1: Pay Inequality and Firm Performance	AB4 Auditorium
	Avinash Arya, William Peterson University New Jersey Neerav Nagar, Indian Institute of Management Ahmedabad	
	Presenter: Prof. Avinash Arya, William Peterson University New Jersey Discussant: Prof. Sudhir S Jaiswall, Indian Institute of Management Calcutta	
1055-1100	Group Photo	AB4 Auditorium
1100-1120	Tea Break	Cafeteria, Ground Floor, AB4 Academic Block
1120-1205	Plenary 2: Analysts' Revenue Forecasts and Discretionary Revenues	AB4 Auditorium
	Shih-Chu Chou, San Francisco State University Sunay Mutlu, Kennesaw State University - Michael J. Coles College of Business Weiwei Wang, Weber State University (WSU) - Goddard School of Business and Economics Presenter: Prof. Sunay Mutlu, Kennesaw State University Georgia	
	Discussant: Prof. Kavitha Ranganathan, TAPMI, MAHE Manipal	
1205-1250	Plenary 3: Economic Conditions and Related Party Transactions in India         Ankit Kumar, Indian Institute of Management Calcutta         Ujjawal Sawarn, Bennett University         Abhishek Kumar Rohit, TAPMI, MAHE Bengaluru	AB4 Auditorium
	Presenter: Prof. Ankit Kumar, Indian Institute of Management Calcutta Discussant: Prof. Soumik Bhusan, Associate Professor, TAPMI, MAHE Bengaluru	
1250-1430	Lunch at MAHE Bengaluru Campus	Third Floor, Dr. Ramdas Pai Convention Hall

Time	Event	Venue
1430-1515	Plenary 4: Creditor Rights and Innovation: Evidence from a Quasi- Natural Experiment	AB4 Auditorium
	Aaraadhya Srivastava, Indian Institute of Management Raipur	
	Presenter: Aaraadhya Srivastava, Indian Institute of Management Raipur Discussant: Prof. Ankit Kumar, Indian Institute of Management Calcutta	
1515-1545	Tea Break	Cafeteria, Ground Floor, AB4 Academic Block
	Concurrent 1: Corporate Governance and Financial Performance	е
1615-1645	Business Groups and CEO Pay Ratio	Classroom 101, AB3 Academic Block, House 2
	Vijay Shukla, Indian Institute of Management Calcutta Sudhir S Jaiswall, Indian Institute of Management Calcutta	
	Presenter: Vijay Shukla, Indian Institute of Management Calcutta Discussant: Prof. Pratibha Kumari, TAPMI, MAHE Bengaluru	
1645-1715	Does enhanced board oversight on Related Party Transactions reduce the cost of debt?	Classroom 101, AB3 Academic Block, House 2
	Sumeet Rajput, Indian School of Business Hyderabad	
	Presenter: Sumeet Rajput, Indian School of Business Hyderabad Discussant: Shobhana Dewangan, Indian Institute of Management Raipur	
	Concurrent 2: Corporate Social Responsibility (CSR) and Financial Impl	ications
	Corporate Social Responsibility and Debt Maturity Structure: Evidence from India	
1615-1645	Niharika Kasaudhan, Indian Institute of Management Raipur Ranjan DasGupta, Indian Institute of Management Raipur	Classroom 102, AB3 Academic Block, House 2
	Presenter: Niharika Kasaudhan, Indian Institute of Management Raipur Discussant: Atul Parad, Indian Institute of Management Mumbai	
1645-1715	Mandatory CSR Regulation and Trade Credit: A Quasi Natural Experiment	
	Shobhana Dewangan, Indian Institute of Management Raipur	Classroom 102, AB3 Academic
	Presenter: Shobhana Dewangan, Indian Institute of Management Raipur Discussant: Sakshi Jain, SJSOM, Indian Institute of Technology Bombay	Block, House 2

Time	Event	Venue
1715-1745	Rights Issues and Earnings Management: New Evidence on Tunneling	
	Varun Jindal, Indian Institute of Management Bangalore Rama Seth, Copenhagen Business School Denmark	Classroom 102, AB3 Academic
	Presenter: Prof. Varun Jindal, Indian Institute of Management Bangalore Discussant: Prof. Sudhir S. Jaiswall, Indian Institute of Management	Block, House 2
	Calcutta	
1745-1800	<b>Closing of Day 1</b> Prof. Aditya Mohan Jadhav, Dean, TAPMI Bengaluru	AB4 Auditorium
1830 onwards	<b>Gala Dinner</b>	Hyatt Centric Hebbal

## 07 January (Tuesday)

Time	Event	Venue
0900-1000	Keynote 2:	AB4 Auditorium
	Prof. Partha Sarathy Mohanram, Professor, Joseph L. Rotman School of	
	Management, University of Toronto	
	<b>Concurrent 3: Banking and Financial Markets</b>	
	Effects of Bankruptcy Filings and Creditor Rights on Investment of Non- Bankrupt Firms	Classroom 101, AB3 Academic Block, House 2
1000-1030	Jaganath MVK, Indian Institute of Management Raipur Radha M. Ladkani, Indian Institute of Management Indore	
	Presenter: Prof. Radha M. Ladkani, Indian Institute of Management Indore	
	Discussant: Prof. Tanmoy Majilla, Indian Institute of Management Ahmedabad	
1030-1050	Tea Break	Cafeteria, Ground
		Floor, AB4 Academic Block
1050-1120	Evolution of Multimedia Banking and TAT Theories	Classroom 101,
		AB3 Academic
	Kamal Preet Kaur, Gurugram University	Block, House 2
	Presenter: Prof. Kamal Preet Kaur, Gurugram University	
	Discussant: Sainandan Kandikattu, Indian Institute of Management Indore	
1120-1155	Earnings Quality and Banking Relationships	Classroom 101, AB3 Academic
	Gopikumar V, Xavier Institute of Management & Entrepreneurship Kerala Smitha Nair, Amrita School of Business Kochi	Block, House 2
	Srinivasan Rangan, Indian Institute of Management Bangalore	
	Presenter: Prof. Gopikumar V, Xavier Institute of Management & Entrepreneurship Kerala	
	Discussant: Prof. Soumik Bhusan, TAPMI, MAHE Bengaluru	

Time	Event	Venue
	<b>Concurrent 4: Market Reactions and Investor Behaviour</b>	·
1000-1030	Is interim peer performance a catalyst to manage year-end earnings? Gowtham Chinnasamy, Indian Institute of Management Lucknow Sowmya Subramaniam, Indian Institute of Management Lucknow Presenter: Gowtham Chinnasamy, Indian Institute of Management Lucknow Discussant: Rupsha Acharya, XLRI – Xavier School of Management, Jamshedpur	Classroom 102, AB3 Academic Block, House 2
1030-1050	Tea Break	Cafeteria, Ground Floor, AB4 Academic Block
1050-1120	Impact of the Twitter Tone of FOMC on Intraday S&P 500 Index Returns Sakshi Jain, SJSOM, Indian Institute of Technology Bombay Varadaraj Bapat, SJSOM, Indian Institute of Technology Bombay Presenter: Sakshi Jain, SJSOM, Indian Institute of Technology Bombay Discussant: Sumeet Rajput, Indian School of Business Hyderabad	Classroom 102, AB3 Academic Block, House 2
1120-1155	Does Employee Gender Composition Buffer Demand Irregularities? Evidence from Deposits Market. <i>Prof. Tanmoy Majilla, Indian Institute of Management Ahmedabad</i> Presenter: Prof. Tanmoy Majilla, Indian Institute of Management Ahmedabad Discussant: Prof. Ankit Kumar, Indian Institute of Management Calcutta <b>Concurrent 5: Financing Decisions and Corporate Structures</b>	Classroom 102, AB3 Academic Block, House 2
1000-1030	Does Lending Bank Undercapitalization Affect Borrowers' Accounting Conservatism? Prateek Nahar, Indian Institute of Management Raipur Yogesh Chauhan, Indian Institute of Management Raipur Presenter: Prateek Nahar, Indian Institute of Management Raipur Discussant: Rajaram PR, Indian Institute of Management Bangalore	Classroom 201, AB3 Academic Block, House 2
1030-1050	Tea Break	Cafeteria, Ground Floor, AB4 Academic Block
1050-1120	Contagion effects of equity financing decisions within business groups Sanchit Jain, Indian Institute of Management Bangalore Douglas Cumming, Florida Atlantic University Florida Varun Jindal, Indian Institute of Management Bangalore Presenter: Sanchit Jain, Indian Institute of Management Bangalore Discussant: Prateek Nahar, Indian Institute of Management Raipur	Classroom 201, AB3 Academic Block, House 2

Time	Event	Venue
1120-1155	<ul> <li>Private Firm Disclosures and Public Firms' Debt Choice</li> <li>Fengqin Freya Chen, Shanghai University of Finance and Economics China</li> <li>Jeffrey Pittman, Memorial University and Virginia Tech</li> <li>Walid Saffar, The Hong Kong Polytechnic University</li> <li>Presenter: Prof. Walid Saffar, The Hong Kong Polytechnic University</li> <li>Discussant: Prof. Neerav Nagar, Indian Institute of Management</li> <li>Ahmedabad</li> </ul>	Classroom 201, AB3 Academic Block, House 2
1200-1400	Lunch at MAHE Bengaluru Campus	Third Floor, Dr. Ramdas Pai Convention Hall
1400-1500	Directors' Panel	AB4 Auditorium
1500-1545	Announcement of Best Paper and Best Discussant Awards	AB4 Auditorium

## Time Allocation

Keynote (1 hr): 45 mins for presentation and 15 mins for Q&A Plenary Presentation (45 mins): 30 mins for presenter, 10 mins for discussant, 5 mins for Q&A Concurrent Presentation (30 mins): 15 mins for presenter, 10 mins for discussant, 5 mins for Q&A