



The Association of
Accountants and
Financial Professionals
in Business



CHRIST
(DEEMED TO BE UNIVERSITY)
BENGALURU · INDIA

Department of Commerce

INTERNATIONAL CONFERENCE

Panel Discussion on
**"Sustaining a Competitive Edge
in the Changing Global Scenario:
Challenges, Practices and Innovations"**

February 6, 2018

Moderator -

Varun Jain

National Instructor,
Miles Education-CPA,
CMA, & CFA Review

Panelists

Dr Kip R. Krumwiede
Director of Research,
IMA, USA

Mr Aakarsh Naidu
Head of Ecosystem
Engagements'NSRCEL,IIM B
Bengaluru

Dr William B. Tayler
Professor of Accountancy, BYU
Marriott School of Business, USA

Prof. Krishna Raj
Centre for Economic Studies &
policy,ISEC, Bengaluru

Dr Nandhini Shekhar
Founder & Chief Mentor |
Executive Coach | CSR Consultant
Transformation Unlimited,
Bengaluru

Mr Srinivasan Krishnamurthy
Executive Director -
Audit Quality Monitoring
& Global Audit Transformation,
EY GDS, Bengaluru

**Main Auditorium,
CHRIST
(Deemed to be University)**

6 February, 2018

11:00 AM- 1:00 PM

Arthika V...
Bengaluru-29

The International Conference Organized by the Department of Commerce, CHRIST (Deemed to be University) in collaboration with IMA revolved around the theme sustaining a competitive edge in the changing global scenario, challenges, practices and innovations, the organizing body left no stone unturned in meticulously planning for the conference one year in advance. Under the able leadership of the Associate dean Dr. Tommy K Kallrakal and The HOD DR. Nithila Vincent the organising team was poised to work with more vigour towards the success of the conference. It all started with the formation of a team dedicated to work for the conference , Dr. Karthgai Prakasam was chosen to spear head the team as the convenor of the conference accompanied by other members Dr. Kavitha Jayakumar, Prof. Girsh.S, Prof. Anusha Iyer, Prof. Anson KJ and myself Dr. Shaeril Almeida. Roles and tasks were assigned to the members of the organising team spanning from coining the sub themes for the conference, Designing the preinvites & brochures ,rolling out invitations to institutions, professional bodies and researchers across the globe and closely working with our partners IMA and Wiley and Preparing the conference proceedings in all these endeavours the team was seen standing shoulder to shoulder in acvhieving the goal ahead of them.

The conference received 164 abstracts in total , each abstract received were put through a meticulous 2 stage review process. The review team comprised of 14 members . 47 papers were selected for presentation in the International conference and 31 papers were selected for presentation in Shamshodhan , a forum for post graduate researchers.

The dawn of 6th Feb added more colour to Christ Campus as it witnessed the inauguration of the Interntaiional conference in the august presence of Dr. Kip R. Krumwiede, Director of Research, IMA, USA, DR. Anil Joseph Pinto, Registrar, CHRIST and other esteemed dignatories.

The much awaited panel discussion of this year's conference witnessed eminent resurce persons Dr. Kip R. Krumwiede, Director of Research, IMA, USA , Mr. Aakarsh Naidu, head of eco system engagements, Dr. Nandini Shekar, Founder and Chief mentor , executive coach, Prof. Krishna raj, centre for economics study and policy, Mr. Srinivasan krishnamoorthy, executive director – Audit quality monitoring and Global audit and Dr. William B Taylor, prof of accounts, Marriott school of Business present their discussions on the theme of the conference with special focus to Artificial intelligence and entrepreneurship. The panel discussion was ably moderated by Mr. Varun Jain, National instructor, Myles education.

Day 1 of the international conference witnessed paper presentations in two tracks . 15 papers from the stream of general mangament and marketing were presented in the 1st track the presentations were judged by Dr. SVS. Murthy and Mr. Tanveer Singh. 7 papers from the stream of Banking and Insurance were presented in the 2nd track, the presentations were judged by Mr. Jaswanth singh and Mr. Vinod.

Day 2 of the international conference witnessed paper presentations in two tracks again . 17 papers from the stream of Accounting and finance were presented in the 3rd track the presentations were judged by Dr. Bill Taylor & V.Rajesh Kumar. 8 papers from the stream of Corporate Social Responsibility were presented in the 4th track, the presentations were judged by Dr. Kip R. Krumwiede and Dr. Vasantha Valli.



ATTENDANCE REPORT

Name	Designation	University/Institution/Company
Rashmi Ranjan Panigrahi Mr. Jaya Prakash Rath	Assistant Professor Assistant Professor	Biju Patnaik University of Technology (BPUT), Raajdhani Engineering College.
Gaana Reddy Saba Ehasan Nethra Manjunatha	Student Student Student Asst Prof	Christ college of Science and Management
Dr. Piyush Mehta	Associate Prof. and Dean	ISBM University
Rahimunisa Begam	Assistant Professor	University of Madras / Madras Christian College
SAJJI V	ASSISTANT PROFESSOR	Dr T Thimmaiah Post Graduation Centre
Pramod A V	Senior Lecturer In Commerce	Seshadripuram Institute of Commerce and Management
SANDEEP KUMAR R	Assistant Professor	DR.AMBEDKAR INSTITUTE OF MANAGEMENT STUDIES
Rachel King Dr. R. Madhanagopal Dr. Tabitha Durai	Research Scholar Asst Professor Asst Professor	Madras Christian College

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Sripratha	CEO	Kani Nilam Vivasaya Pannai
Maria Immanuel S Prof. Arul Raja M R Sanjay M P Harshitha S Gowda	Assistant Professor Assistant Professor Research Scholar Research Scholar	St. Joseph's Institute of Management
Vishweshwar Mensumane Dr. K. Krishna Kumar	Research Scholar Dean	Presidency University, Bangalore
Devi L Aishwarya Rani	Assistant Prof Assistant Prof	Jain University
Hansa	Junior Research Fellow	Central University Of Rajasthan
Dr. R. Venkataraman, Thilak Venkatesan,	Dean, Research Scholar	Presidency college Bharthiar University
Lavin. A. Bhawnani Mr. Johnson Pereira	Assistant Professor Assistant Professor	St. Francis de Sales College
Chaithra C Abhishek N Sangeetha S	Student Student Asst Prof	Christ college of Science and Management

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Rishik Reddy Maram	Article assistant	Raju and Prasad Chartered Accountants
NITISH KUMAR SINGH	Research Scholar	CENTRAL UNIVERSITY OF KARNATAKA
MARIYA SAMREEN RAJE	Research Scholar	CENTRAL UNIVERSITY OF KARNATAKA
A.S.Suresh Anidya Biswas	Associate Professor	Institute Of Management, Christ University
A.S.Suresh Anidya Biswas	Associate Professor	Institute Of Management, Christ University
Dr.Roohi Kursheed Khan.S	Assistant Professor	Annai Veilankanni's College for Women
Sanio thomas Sinu George	Student Asst Prof	Christ college of Science and Management
Dr. Sathyanarayana S Prof. Subhindra Gargasha	Professor Joint Director	MP Birla Institute of Management
VEENA SHENOY Rashmi Uchil	Research Scholar Asst Professor	National Institute of Technology Karnataka Mangalore
Dr.Mugdha S Kulkarni	Asst Professor	Symbiosis Centre for Information Technology

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Sathyanaarayana Dr. Harish S N	Professor Asst Professor	MP Birla Institute of Management
Prof. Swami Prasad Saxena Ms Akanksha Singh Fouzdar	Professor Research Scholar	Dayalbagh Educational Institute
VIKNESHKUMAR ARUNACHALAM Dr. V Arunalmurugan	Assistant Professor Assistant Professor	DON BOSCO COLLEGE (ARTS & SCIENCE)
CHANDNI M.C	Assistant Professor	ISBR
Vidit Agarwal	Student	Meerut Institute Of Engineering And Technology
UMAMAHESWARI S Mr. Prateek Thodkar P	Assistant Professor Assistant Professor	Jain University
Priji L. P. Dr. P.S. Deva Kumar	Research Scholar Asst Professor	Government College for Women, Thiruvananthapuram, Kerala
Roopa Revathy R	Research Scholar	Government College for Women, Thiruvananthapuram, Kerala
Arathy Krishnan R K	Research Scholar	Government College for Women, Thiruvananthapuram, Kerala
Dr.J.Sadeesh	Assistant Professor	SRM UNIVERSITY

Dr. Harish S N

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M.B.ROOPA Dr. B. Nagaraja	Senior Assistant Professor Associate Professor	CMR University
Dr.R.LAKSHMI (Not Attending)	Assistant Professor	S.S.S. Shasun Jain College for Women
Reema Agnes Frank Dr. Rashmi Kodikal	Research Scholar Professor	PA college of Engineering (VTU)
ZOHEB ALI K Dr. Rashmi Kodikal	Assistant Professor Professor	PA COLLEGE OF ENGINEERING, MANGALORE
Preema tauro Ms. Runa Lobo Ms. Vinola Sandra Sequeria	Lecturer Asst Professor Asst Professor	ST ALOYSIUS COLLEGE, (AUTONOMOUS)
Dr.Sumona Bhattacharya	Assistant Professor	Bilaspur University
Dr. Parashurama Kamath Waheeda Sultana	Assistant Professor Professor	CHRIST
Sunil Kumar S,	Assistant Professor	Assistant Professor in Commerce, Government First Grade College, Bengaluru
Christopher Devakumar Muhamed Sohail Dr. Anuradha P S	Research Scholar Asst Professor Associate Professor	
Dharmanand M Dr. Anjali Ganesh	Asst Professor Professor	Alva's Institute of Engineering & Technology St. Joseph Engineering College

Prateek V. M.

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Disha PV	Assistant Professor	Asst Professor Dept. of Management Hindustan Business School, Marthahalli, Bangalore
Mrs. Rajeswari.B	Associate Professor	Baldwin Methodist College
Mr. Benjamin Jones Abraham, Dr. K. Ramamurthi	Asst Professor Principal	Acharya Institute of Graduate Studies, Coimbatore Institute of Management and Technology
NANDAN P R, DR. KUSHALAPPA. S	PG Scholar, Asst Professor	Govt. First Grade College, Belthangady
Uma Raman	Assistant Professor	CMS, Jain College
Shruthi Jose	Research Scholar	CJC
Natya Bopanna Priyanka Khanzode	Associate Professor	Independent Research Scholars
Ms. Rashmi Sandeep Shanbhag Ms. Heera B Sanjay	Assistant Professor -	Jain University
Veena Anand	Assistant Professor	Jindal First Grade College for Women
M.Udaya Shankar	Faculty	Acharya Institute of Graduate Studies
Deepika.D	Faculty	Poornaprajna College, Udupi-576101

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Nikhil M	Research scholar	university of calicut
Venugopal Rajagopalan	Retired ED LIC Bangalore	
Salma Fathima	Research Scholar	CU
Honey Gupta	Research Scholar	CU
Rajesh Pai		
Sajit Jacob	Research Scholar	Bharathiar University
Dr. Angel christy Praveena	Associate Professor	Lady-Doak college
Ms.S.Rachel	Assistant Professor	

M. Thale Vincent



William B. Tayler, Ph.D., CMA

Bill is an internationally renowned, award-winning researcher and consultant on the judgment and decision making of business professionals. He has presented his research as an invited speaker at universities and conferences across the globe. Bill earned his Ph.D. and master's degrees at Cornell University and is the Glen Ardis Professor of Accountancy in the Marriott School of Business at Brigham Young University. Bill teaches in BYU's Executive MBA Program and in BYU's School of Accountancy, one of the top ranked accounting programs in the world. Bill has also taught at Cornell University and Emory University and has received multiple teaching awards. Bill is a Certified Management Accountant specializing in performance measurement, the assignment of decision rights, and incentive compensation. His work has been published in top journals, including *Accounting Horizons*, *Accounting, Organizations and Society*, *The Accounting Review*, *IMA Educational Case Journal*, *Journal of Accounting Research*, *Journal of Behavioral Finance*, *Journal of Finance*, *Review of Financial Studies*, and *Strategic Finance*. Bill currently serves on the editorial boards of *The Accounting Review*, *Management Accounting Research*, and *Accounting, Organizations, and Society*, and as a director of the Institute of Management Accountants Research Foundation.

W. B. Tayler





Huikang Lin's Profile

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HuiKang Lin, CMA, CSCA (Certified in Strategy and Competitive Analysis), CPA Aust. MPAcc.

Current Academic and Social Position:

- General Manager of Xiamen Tengyuehui Cultural & Creative Ltd., Co.
- Adjunct professor of Dongbei University of Finance and Economics
- External mentor of Xi'an Jiaotong-liverpool University
- Judge of The Ernst & Young Shanghai Collegiate Commercial Case Study Competition in 2016 and 2017.

Special Award:

- First prize winner of 2017 IMA China case writing competition

Education:

- Master, Bachelor and Advanced Diploma completed in Australia, UK and Singapore respectively
- Master of Professional Accounting (MPAcc) granted by Monash University in Australia in 2008.

Teaching Experience

- Offer courses for the multiple projects such as undergraduate, MPAcc, MBA and ExEd in the areas of Chinese-English accounting and management
- Serve as an Adjunct professor, Surrey International Institute Dongbei University of Finance & Economics
- Trainer of CPA Australia's module of strategic management accounting
- Invitation from online accounting school to design and lecture the accounting course in near future

Research Direction

- Strategic management accounting; budget management; strategic performance evaluation index system design, corporate governance and management accounting
- Pioneering person in the field of strategic management accounting to balance need between business operating cost and market value
- Research about the financial data's future value rather than historical value. Working on self-design accounting logic and writing into software

Main Research Publication:

- In magazine of Strategic Finance, article "Bargaining power, the engineer of operating cycle and cash cycle" expected to be published in 2018
- Book contracted and published in 2018 with China's national publisher (China fortune press). The context of book is about the urgent need of accounting revolution in China, in order to strengthen the ongoing China's economic and structural revolution in new era
- Copyright owner of "Enterprise's market value and operating cost effectiveness"

In summary, Professor Lin focuses on the research and study of cutting-edge issues of

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management accounting. Evolution of traditional management accounting into strategic management accounting is under going today when the technology innovation is becoming faster and being normal condition of commercial competition. Regarding to strategic management accounting, based on Professor Michael Porter's (Harvard Business School) value chain theory and Professor Franco Modigliani and Professor Merton Miller's (The Nobel Economics Prize winners) MM model, I have found the theory and logic of "Enterprise's market value and operating cost effectiveness" (this theory is registered with the copyright protection center of China). Strategic management accounting is relatively new, but is very important for business nowadays when a lot of traditional accounting roles are expected to be replaced by AI (Artificial Intelligence). As a pioneering person in this field of science, he is willing and keen on sharing his knowledge and view with all.

Professor Lin is active in China to advocate the development of management accounting, and is frequent keynote speaker about the technical and strategic functionality of accounting to various audiences (such as commercial groups and institutions).

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Profile of Dr. Kip Krumwiede

Kip Krumwiede, CMA, CPA, Ph.D., is the director of research for IMA. Kip received his Masters of Accounting degree from Brigham Young University in Provo, Utah, and his Ph.D. from the University of Tennessee in Knoxville, Tennessee. Prior to joining IMA, he spent 18 years as a management accounting professor at Brigham Young University, Boise State University, and the University of Richmond. Prior to that, he worked for two Fortune 500 companies in a variety of management accounting related positions. He can be reached at +1 (201) 474-1732 or kkrumwiede@imanet.org.

As director of research at IMA, Dr. Krumwiede is responsible for developing and producing research studies on a variety of accounting and business topics, overseeing production of the *IMA Educational Case Journal (IECJ)*, managing the academic grant program for IMA's Foundation for Applied Research, and supporting various other IMA academic programs.

Dr. Krumwiede has published many articles in both practice and academic journals such as *Journal of Management Accounting Research*, *Advances in Management Accounting*, *Management Accounting Research*, *Issues in Accounting Education*, *Advances in Accounting Behavioral Research*, *Auditing: A Journal of Practice and Theory*, and *Strategic Finance*. Research topics include activity-based costing, resource consumption accounting, German cost accounting methods, balanced scorecard, performance measurement and evaluation, emphasizing on the company's decision-making and implementation.

He can be reached at +1-201-474-1732 or kkrumwiede@imanet.org.



N. Anand Vincent

Varun Jain, CPA, CMA
Founder & National Instructor – Miles Education
India's favorite CPA & CMA Instructor



A budding entrepreneur, a seasoned academician and a visionary - **Varun Jain, CPA, CMA**, is the Founder and National Instructor of **Miles Professional Education**, which is the largest provider of CPA (Certified Public Accountant) and CMA (Certified Management Accountant) classroom training in India.

Currently pursuing the Senior Executive Leadership Program from **Harvard Business School**, Varun is soon to be an **HBS Alumni**.

After clearing his under-graduation in commerce, Varun joined **Deloitte Financial Advisory Services** in the Valuation team. It was at Deloitte that he came to know of the CPA course and immediately decided to pursue it.

After passing his CPA exams in 2007, he received an offer from **Morgan Stanley Investment Banking** division in Mumbai, naturally with a multi-fold hike in paycheck. Working there with a team comprising of CA's and MBA's, he realized the value-addition the CPA course had given him. Not only did it reward him with international credentials in record time but it also enlightened him with knowledge of accounting and financial concepts which he applied on his day-to-day work. He was rated amongst the highest-performing bankers on the floor, and in just 18 months, he had created his way to join the Morgan Stanley team of real estate investment bankers in London - a dream come true for most CA's and IIM-passouts and definitely a milestone in his career.

However, he did not go to London or to Dubai, where he had an offer from another global investment bank. He realized that commerce graduates in the country deserve more than what they are acknowledged for, and tried to analyze whether it is credential or knowledge that is holding them back. He said both, and thereupon started his journey to create Miles, a CPA review course in India with a CPA instructor, handwritten course materials and classroom teaching to get to the heart of what Indian CPA candidates really need to know to successfully clear the Uniform CPA Examinations and earn their CPA designation.

Miles Professional Education started with training centres in Hyderabad and Mumbai, which soon expanded to 8 cities across the country. In 2014, Varun was instrumental in Miles' partnership with IMA (Institute of Management Accountants), US, and Wiley to become the "official" training provider of CMA in India using official IMA-licensed Wiley CMAexcel Learning System. With its foray into CMA training, Miles has been able to reinforce it's position as the leading provider of high-quality classroom training in India for US professional certifications in accounting and finance like CPA and CMA.

At Miles, Varun has successfully trained hundreds of students for the CPA and CMA exams. He has created valuable training videos which are used as an important tool by local instructors to conduct CPA and CMA training across India. He is undoubtedly **India's favorite CPA and CMA instructor**.

In his leisure time, Varun enjoys playing squash and basketball. An enthusiastic and articulate orator, Varun has been part of multiple debates, discussions and conferences all along his career journey. And, as the face of Miles today, he is truly an inspiration to many!

