

**CONTENTS OF THE IUP JOURNAL OF ACCOUNTING RESEARCH & AUDIT  
PRACTICES (2019-2024)**

**The IUP Journal of Accounting Research & Audit Practices - 2019**

| S.No. | Title   | Author                                      | Volume & Issue No. | Issue        | Page No. |
|-------|---|---|--------------------|--------------|----------|
| 1     | Goods and Services Tax (GST) in India : Towards Sustainable Economic Growth                                   | Divya Verma Gakhar                          | XVIII & 01         | January 2019 | 7        |
| 2     | Exploring Stakeholders' Perception About IFRS : An Empirical Study  | Shilpa Vardia and Shiv Lal Parmar           | XVIII & 01         | January 2019 | 15       |
| 3     | The Determinants of Dividend Policy in Indian Corporate Sector  | Mahesh Chand Garg and Vikas Bhargaw         | XVIII & 01         | January 2019 | 31       |
| 4     | <b>Research Note :</b><br>An Analysis of the Pre and Post-Deregulation Financial Performance of IOCL and ONGC | Om Prakash Agrawal and Prateek Kumar Bansal | XVIII & 01         | January 2019 | 82       |

| S.No. | Title   | Author                                | Volume & Issue No. | Issue      | Page No. |
|-------|---|---------------------------------------|--------------------|------------|----------|
| 1     | Narrative Disclosures in Corporate Annual Report: A Critical Review of Literature           | Lokanath Mishra and P K Halder        | XVIII & 02         | April 2019 | 7        |
| 2     | Human Resource Disclosure Practices in Public Sector Companies in India                     | Anju Verma and Kirti                  | XVIII & 02         | April 2019 | 20       |
| 3     | The Influnce of Financial Literacy on the Performance of Small and Medium-Scale Enterprises | Asha Sharma                           | XVIII & 02         | April 2019 | 52       |
| 4     | Determinants of Audit Fee in the Manufacturing Sector in Nigeria                            | Sagin O Super and Nikhil Chandra Shil | XVIII & 02         | April 2019 | 62       |
| 5     | Consumer Awareness and Perception Towards Goods and Service in National Capital Region      | Taru Maheshwari and Mukta Mani        | XVIII & 02         | April 2019 | 76       |

| S.No. | Title   | Author                      | Volume & Issue No. | Issue     | Page No. |
|-------|---|-----------------------------|--------------------|-----------|----------|
| 1     | The Value Relevance of Corporate Voluntary Disclosure : Evidence from India                                       | Rupjyoti Saha and K C Kabra | XVIII & 03         | July 2019 | 7        |
| 2     | Environmental Accounting Practices in India : A Comparative Study of Perception of Academicians and Professionals | Ramesh L and J Madegowada   | XVIII & 03         | July 2019 | 28       |
| 3     | The Relation Between Capital Structure and Profitability of Some Selected Companies in Indian Ceramic Industry    | Bhaskar Biswas              | XVIII & 03         | July 2019 | 49       |

| S.No. | Title   | Author  | Volume & Issue No. | Issue        | Page No. |
|-------|---|---|--------------------|--------------|----------|
| 1     | Do Corporate Governace Characteristics Constrain Earnings Management? The Role of Board, Audit Committee and Ownership Structure in Indian Corporate Sector | Deepa Mangala and Isha                                      | XVIII & 04         | October 2019 | 7        |
| 2     | Determinants of Profitability of Capital-Intensive Firms in the Indian Capital Market: A Static and Dynamic Panel Approach                                  | Ravi Vaidya and Pooja Patel                                 | XVIII & 04         | October 2019 | 33       |
| 3     | Analyzing the Financial Soundness of Bank Dhofar: A CAMEL Approach  | Shariq Mohammed, Nadia Sha and Jayda Said Mohammed Al Aamri | XVIII & 04         | October 2019 | 52       |

### **The IUP Journal of Accounting Research & Audit Practices - 2020**

| S.No. | Title  | Author           | Volume & Issue No. | Issue        | Page No. |
|-------|--|------------------|--------------------|--------------|----------|
| 1     | Blockchain, Smart Contracts and Financial Audit Implications | Sean Stein Smith | XIX & 01           | January 2020 | 7        |

|   |  |   |          |              |    |
|---|--|---|----------|--------------|----|
| 2 | Board Experience, Corporate Risk-Taking and Going Concern : Evidence from South Africa                             | Joseph Olorunfemi Akande, Olayinka Moses and Dev Tewari | XIX & 01 | January 2020 | 18 |
| 3 | Accounting for Intangible Asssets: An Analysis of IFRS and Non-IFRS Based Accounting Standards                     | M L Ashoka, Abhishek N and M S Divyashree               | XIX & 01 | January 2020 | 53 |
| 4 | The Impact of Tourism Demand on the Economic Development of Rajasthan : An Analysis Using Neural Network Technique | Asha Shrma  | XIX & 01 | January 2020 | 63 |

| S.No. | Title   | Author   | Volume & Issue No. | Issue      | Page No. |
|-------|---|--|--------------------|------------|----------|
| 1     | Forensic Accounting and Its Applications : Evidence from the Indian Life Insurance Sector                             | Joy Chakraborty, Arkaprabha Das and ishani Roy | XIX & 02           | April 2020 | 7        |
| 2     | The Impact of Profitability, Leverage, Efficiency and Liquidity on Return on Equity : The Case of Indian IT Companies | Faizan Ulhaqq Ansari                           | XIX & 02           | April 2020 | 23       |
| 3     | Determinants of Stock Price Volatility : A Time Series Analysis   | M C Minimol                                    | XIX & 02           | April 2020 | 35       |
| 4     | The Effect of Accounting Framework on the Utility of Fundamental Tools  | Diwahar S Nadar and Bharti Wadhawa             | XIX & 02           | April 2020 | 45       |

| S.No. | Title  | Author  | Volume & Issue No. | Issue     | Page No. |
|-------|--|---|--------------------|-----------|----------|
| 1     | The Effect of Capital Structure on Organizational Performance of Listed Ghana Club 100 Companies | Eric Boachie Yiadom, John Kweku Mensah Mawutor, Richard Fosu Amankwa and Stephen Yalley k | XIX & 03           | July 2020 | 7        |
| 2     | Does Microfinance Participation Lead to Over-Indebtedness? Evidence from India                   | Sunil Puliyakot   | XIX & 03           | July 2020 | 22       |

|   |  |                  |          |           |    |
|---|--|------------------|----------|-----------|----|
| 3 | A Measurement Model for Exploring the Factors Affecting Covid-19 at Global Level   | Asha Sharma      | XIX & 03 | July 2020 | 49 |
| 4 | The Impact of Regulatory Capital and Bank Characteristics on the Relationship Between Bank Competition and Risk Taking in the Banking System | Eman Abdel-Wanis | XIX & 03 | July 2020 | 66 |

| S.No. | Title   | Author  | Volume & Issue No. | Issue        | Page No. |
|-------|---|---|--------------------|--------------|----------|
| 1     | The Effect of Dispositional Innovativeness on Investment Behavior               | Anu Antony  | XIX & 04           | October 2020 | 7        |
| 2     | A Note on the Performance of Index Funds and Mutual Funds : India Versus US     | Rahul Bhatia and Bhanu Sireesha                   | XIX & 04           | October 2020 | 32       |
| 3     | Mirroring a Decade-Long Experience on Intellectual Capital                      | Somuya Singhal, Seema Gupta and Vijay Kumar Gupta | XIX & 04           | October 2020 | 38       |
| 4     | A Comparative Financial Ratio Analysis of Conventional and Islamic Banks in GCC | Arindam Banerjee and Manoj Kapur                  | XIX & 04           | October 2020 | 59       |

### The IUP Journal of Accounting Research & Audit Practices - 2021

| S.No. | Title  | Author   | Volume & Issue No. | Issue        | Page No. |
|-------|--|--|--------------------|--------------|----------|
| 1     | Evaluating Stock Performance Using Technical Analysis : A Case Study of TCS Ltd. | Monika Barla and A Muralidhar Prasad                             | XX & 01            | January 2021 | 7        |
| 2     | Box Plot and Cluster Analysis with Outlier Mining of Indian Listed Firms         | Neeti Mathur, Keerti Jain, Satish Tiwari and Radha Mohan Chebolu | XX & 01            | January 2021 | 15       |
| 3     | Using Financial Accounting Throughout Supply Chain Management : Now is the Time  | William M Baker and Dinesh Dave                                  | XX & 01            | January 2021 | 28       |

|   |  |   |         |              |    |
|---|--|---|---------|--------------|----|
| 4 | Capital Structure and Profitability : Footwear Companies in the Indian Context                           | Sarit Biswas and Mousumi Bhattacharya     | XX & 01 | January 2021 | 37 |
| 5 | <b>Research Note</b> : A Note on the Economic Effects of the Covid-19 and the 1918 Spanish Flu Pandemics | Twinkle Balabantaray and P Bhanu Sireesha | XX & 02 | January 2021 | 50 |

| S.No. | Title  | Author   | Volume & Issue No. | Issue      | Page No. |
|-------|--|--|--------------------|------------|----------|
| 1     | Learning Approaches and Styles in Accounting Education: A Literature Review                                      | Nana Adwoa Anokye Effah, Octavia Ama Serwaa Otchere and Bright Owusu | XX & 02            | April 2021 | 7        |
| 2     | A Comparative Analysis of the Financial Ratios of Oil and Gas Companies  | Aditya Anand Lanjewar and Rohit Bansal                               | XX & 02            | April 2021 | 27       |
| 3     | Application of GARCH Models for Volatility Modeling of Stock Market Returns: Evidence from Indian Stock Exchange | Neeti Mathur, Himanshu Mathur and Satish Chandra Tiwari              | XX & 02            | April 2021 | 45       |
| 4     | Capital Structure, Financial Performance and Agency Theory in the Automobile Industry in India                   | Vibha Tripathi   | XX & 02            | April 2021 | 58       |

| S.No. | Title  | Author                                | Volume & Issue No. | Issue        | Page No. |
|-------|--|---------------------------------------|--------------------|--------------|----------|
| 1     | Is it Always Necessary to Time the Exit? Insights from Indian Venture Capital Market | James Dominic                         | XX & 04            | October 2021 | 1        |
| 2     | The Impact of Liquidity on the Profitability of Nifty Pharma Index (NSE India)       | Suzan Dsouza and Houshang Habibniya   | XX & 04            | October 2021 | 15       |
| 3     | Mergers & Acquisitions and Value Creation: A Banking Industry Perspective            | Mousumi Bhattacharya and Sarit Biswas | XX & 04            | October 2021 | 32       |

|    |   |   |         |              |     |
|----|---|---|---------|--------------|-----|
| 4  | Secretarial Auditing and Commercial World: A Handy-Dandy Approach to Prevention of Market Manipulation and Insider Trading                                | Subhajit Chakraborty and Tamasi Biswas                            | XX & 04 | October 2021 | 47  |
| 5  | Risk Measurement of Indian Banks: A CSRISK Analysis   | Satish Chandra Tiwari, Sandeep Kumar Keasarwani and Sikandar Azam | XX & 04 | October 2021 | 58  |
| 6  | A Comparative Analysis of the Non-Performing Assets of Public and Private Sector Banks in India   | D Sreenivasa Chary  | XX & 04 | October 2021 | 76  |
| 7  | Evaluation of Marketing Implications/Customer Perception of Service Quality of Banks in the Face of Commercial Bank Mergers in India: A Literature Review | D S Prasad  | XX & 04 | October 2021 | 88  |
| 8  | CEO Gender and Employee Compensation: Evidence from India   | Pavana Jyothi, P Bhanu Sireesha and Hussain Yaganti               | XX & 04 | October 2021 | 101 |
| 9  | Audit Practices Linked to Corporate Governance: A Literature Review   | S Sandhya   | XX & 04 | October 2021 | 111 |
| 10 | Accounting Conservatism and Corporate Governance: A Literature Review   | Rajneesh Ranjan Jha   | XX & 04 | October 2021 | 119 |
| 11 | Stakeholders' Perception of CSR Practices: Evidence from Indian Companies   | T Sita Ramaiah, Kishan Jee and Satish Chandra Tiwari              | XX & 04 | October 2021 | 128 |
| 12 | Currency Exposure of Equity Returns: Evidence from India  | M V S Kameshwar Rao and Ranajee                                   | XX & 04 | October 2021 | 150 |
| 13 | A Comparative Study of the Performance of Government Promoted Firms and Non-Government Promoted Firms: Evidence form India                                | D Satish  | XX & 04 | October 2021 | 168 |
| 14 | Does Ownership Structure Impact Competitiveness of Firms in Their Product Markets? Evidence form India  | P Bhanu Sireesha, Pavana Jyothi, Husain Yaganti and Richa Gupta   | XX & 04 | October 2021 | 178 |

|    |   |   |         |              |     |
|----|---|---|---------|--------------|-----|
| 15 | Do Financial Constraints Matter in Accessing Agricultural Loan? Organic vs. Conventional Farmers  | Md Sikandar Azam, Satish Chandra Tiwari and Harsh Raj Pathak                | XX & 04 | October 2021 | 205 |
| 16 | Financial and Social Impact of Skill Development Programs for Empowerment of the Tribal Community in Telangana State, India: An Empirical Study | P Vijaya Kumar  | XX & 04 | October 2021 | 223 |
| 17 | Domestic Institutional Ownership and Firm Value: A Study of NSE 500 Companies   | Pranati Mohapatra   | XX & 04 | October 2021 | 240 |
| 18 | Dividends and Promoters: The Role of Controlling Shareholders in India  | Geeta Singh and S Vijayalakshmi   | XX & 04 | October 2021 | 255 |
| 19 | Internal Capital and Firm Financing: Evidence from Indian Group-Affiliated Firms  | Akanksha Saxena and Shilpi Banerjee   | XX & 04 | October 2021 | 267 |
| 20 | Pledging of Promoter Holdings and Earnings Management   | Sager Reddy Adavelli and CMA Srikanth Potharla                              | XX & 04 | October 2021 | 277 |
| 21 | Does Operating Cash Flow Volatility Impact Capital Structure Decision: An Empirical Study?  | Nitya Nand Tripathi and Naseem Ahamed                                       | XX & 04 | October 2021 | 284 |
| 22 | Determinants of Underpricing of IPOs in the Infrastructure Sector   | Abhishek Sinha  | XX & 04 | October 2021 | 296 |
| 23 | Relevance of Gold Monetization Scheme as an Investment Option for Retail Customers in Hyderabad   | Shree Jyothi Koutha   | XX & 04 | October 2021 | 318 |
| 24 | Regio-Wise Market Integration: Pre- and Post-Covid-19 Period in Asia-Pacific, GCC, Europe and US Markets  | Munawar Sayyad, Manu Sreenivasan, Kaushik Bhattacharjee and Vijayalakshmi S | XX & 04 | October 2021 | 336 |
| 25 | Measurement Comparison and Predictability of Range-Based Volatility Models  | Rama Krishna Yelamanchili and Reddy Adavelli                                | XX & 04 | October 2021 | 353 |
| 26 | Does Low Volatile Index Perform Better Than High Beta Index During a Crisis Period Like Covid-19?   | VDMV Lakshmi  | XX & 04 | October 2021 | 370 |

|    |   |  |         |              |     |
|----|---|--|---------|--------------|-----|
| 27 | Does Re-Categorization Affect Mutual Fund Investment? A Comparative Study of Pre- and Post-Categorization of Mutual Fund Schemes in India | Harsh Raj Pathak, Kaushik Bhattacharjee, Sonali Narbariya and Md Sikandar Azam | XX & 04 | October 2021 | 379 |
| 28 | Mutual Funds: The Most Suitable Investment Avenue for Common People   | Divya Mittal   | XX & 04 | October 2021 | 395 |
| 29 | Rise and Fall of LeEco: Wil It Survive?   | D Satish   | XX & 04 | October 2021 | 406 |
| 30 | Accounting Scandal at Tesco   | Pranati Mohapatra and Nagendra Kumar M V                                       | XX & 04 | October 2021 | 428 |
| 31 | Moddeling Sovereign Credit of US and UK   | D Satish   | XX & 04 | October 2021 | 450 |
| 32 | Managing Non-Performing Assets in Indian Banking Industry   | Koya Raghunath and Manish Agarwal  | XX & 04 | October 2021 | 471 |
| 33 | SEBI and Its in Prohibiting Insider Trading   | Richa Gupta and Smita Ray  | XX & 04 | October 2021 | 486 |
| 34 | Financial Statement Analysis and Valuation Dilemma of WeWork (The We Company)   | D Satish   | XX & 04 | October 2021 | 496 |
| 35 | Financial Statment Analysis of Tata Consultancy Services Limited  | S Vijaya Lakshmi   | XX & 04 | October 2021 | 515 |
| 36 | Saudi Aramco  | Alok Kavthankar and Indu Perepu  | XX & 04 | October 2021 | 522 |
| 37 | Toshiba's Accounting Scandal: A Spotlight on Japan Inc's Corporate Governance Systems   | D Satish   | XX & 04 | October 2021 | 539 |
| 38 | Samsung BioLogics - Accounting a Subsidiary as an Affiliate   | K B S Kumar  | XX & 04 | October 2021 | 547 |
| 39 | Transformation of NGO to NBFC: Case of NMSPL  | C Anitha, S Galab and D Raghunatha Reddy                                       | XX & 04 | October 2021 | 556 |
| 40 | Goodwill Accounting - The Road Ahead  | AV Vedpuriswar   | XX & 04 | October 2021 | 564 |
| 41 | Open Banking in India - A Technology Revolution in the Banking Sector   | M Saritha  | XX & 04 | October 2021 | 572 |



|    |   |  |         |              |     |
|----|---|--|---------|--------------|-----|
| 42 | Stressed Assets Bank  | Rajinder S Aurora and Roopali Srivastava | XX & 04 | October 2021 | 578 |
| 43 | The New Liquidity Management Framework of RBI: A Primer         | Davinder Suri                            | XX & 04 | October 2021 | 584 |
| 44 | India's Fiscal Policy Measures During Covid-19: Hits and Misses | Davinder Suri                            | XX & 04 | October 2021 | 592 |
| 45 | Coronavirus Impact on Indian IPO Market                         | Dimple Pandey                            | XX & 04 | October 2021 | 603 |
| 46 | The New Commodity Super Cycle                                   | Sarika Rachuri                           | XX & 04 | October 2021 | 610 |
| 47 | The Impact of Covid-19 Pandemic on Indian Mutual Fund Industry  | Dimple Pandey                            | XX & 04 | October 2021 | 616 |

### **The IUP Journal of Accounting Research & Audit Practices - 2022**

| S.No. | Title   | Author   | Volume & Issue No. | Issue        | Page No. |
|-------|---|--|--------------------|--------------|----------|
| 1     | The Impact of Covid-19 on IAS 1 Presentation of Financial Statements                            | Ikram ul Haq and Tahseen Anwer Arshi   | 21 & 01            | January 2022 | 7        |
| 2     | Measurement of Financial and Operational Efficiency: A Literature Review                        | N S Sudesh and Saradhi Kumar Gonela  | 21 & 01            | January 2022 | 18       |
| 3     | Estimating Financial Distress in Textile Sector: Implication of Z-Score                         | Pooja Singh and Anindita Chakraborty   | 21 & 01            | January 2022 | 25       |
| 4     | Deep Learning and Asset Allocation: A Bibliometric Analysis Using AHP Approach                  | Anurika Vaish, Nishit Kumar Srivastava, Priyanshu Priyam Srivastava and Sarthak Sengupta | 21 & 01            | January 2022 | 41       |
| 5     | Special Purpose Acquisition Companies: An Overview of Their Structure and Legal Status in India | Sireesha Mamienna  | 21 & 01            | January 2022 | 56       |

| S.No. | Title  | Author                                   | Volume & Issue No. | Issue      | Page No. |
|-------|--|--|--------------------|------------|----------|
| 1     | Theoretical Framework and Practical Disclosure of Content Elements of Integrated Reporting of Selected Companies: A Comparison | Ekta Kumawat, Shilpa Lodha and G Soral   | 21 & 02            | April 2022 | 7        |
| 2     | Evaluating the Effectiveness of IFRS Convergence in India: Auditors' Perspective   | Agnishwar Basu and Debabrata Mitra       | 21 & 02            | April 2022 | 21       |
| 3     | Scheduled Commercial Bank in India: A Two-Dimensional and Comparative Study of Productivity                                    | Inchara P M Gowda                        | 21 & 02            | April 2022 | 37       |
| 4     | Real Earnings Management: Evidence from India  | Punita Rajpurohit and Parag Rijwani      | 21 & 02            | April 2022 | 71       |
| 5     | Green Finance Initiatives in India   | Krishnendu Ghosh                         | 21 & 02            | April 2022 | 98       |
| 6     | Income Recognition, Asset Classification and Provisioning Norms for Retail Loans in India                                      | B Amarender Reddy and D Sreenivasa Chary | 21 & 02            | April 2022 | 119      |

| S.No. | Title   | Author                             | Volume & Issue No. | Issue     | Page No. |
|-------|---|------------------------------------|--------------------|-----------|----------|
| 1     | Capital Structure Determinants of NIFTY 50 Index Firms: A Multiple Regression Analysis                        | Amit Kumar and Nidhi Gupta         | 21 & 03            | July 2022 | 7        |
| 2     | Impact of FDI on small-Scale Retailers: Backend Infrastructure and Employment Opportunities-Based Perspective | Anand Nandwani and D Mukhopadhyay  | 21 & 03            | July 2022 | 34       |
| 3     | Performance of IPO Stocks in India: An Event Study  | K Navyatha and Gaddam Naresh Reddy | 21 & 03            | July 2022 | 46       |
| 4     | Have the Hedge Ratio and Hedge Effectiveness of Indian Stock Market Indices Changed After Covid-19 Pandemic?  | P Bhanu Sireesha and T Haripriya   | 21 & 03            | July 2022 | 61       |

|   |   |  |         |           |     |
|---|---|--|---------|-----------|-----|
| 5 | Interdependence and Lead Lag Relationship Between Financial and Commodity Derivatives Market During Covid-19 Contagion                | Shaik Masood, Mohd Mujahed Ali and V Raghavendra | 21 & 03 | July 2022 | 77  |
| 6 | Bridging the Gap Between Financial Capability and Financial Wellbeing: Role of Financial Self-Efficacy Among Organic Farmers          | Bamisha K P and K B Nidheesh                     | 21 & 03 | July 2022 | 95  |
| 7 | Role of Perceived Risk, Destination Image, Tourist Constraints and Attitude in Travel Intentions of Tourists in India During Covid-19 | Niranjan Deo Pathak and Nagapavan Chintalapati   | 21 & 03 | July 2022 | 113 |
| 8 | Factors Underlying Selection of the Right Crowd for Crowdfunding in India   | Payal Kedia and Lokanath Mishra                  | 21 & 03 | July 2022 | 133 |

### **The IUP Journal of Accounting Research & Audit Practices - 2023**

| <b>S.No.</b> | <b>Title</b>  | <b>Author</b>  | <b>Volume &amp; Issue No.</b> | <b>Issue</b> | <b>Page No.</b> |
|--------------|---|--|-------------------------------|--------------|-----------------|
| 1            | Internal Audit and Audit Committee: How Do they Coexist in Government Entities?             | Lauren Ellul & Alexia Farrugia   | 22 & 01                       | January 2023 | 5               |
| 2            | Impact of Working Capital Management on Firm Profitability in Textile Sector                | Mahesh Chand Garg & Meentu   | 22 & 01                       | January 2023 | 42              |
| 3            | Impact of IFRS on Audit Fees: An Indian Perspective   | Ajay Lunawat, Dipti Lunawat, Krishnan Chandramohan & Ashis Kumar Pradhan | 22 & 01                       | January 2023 | 57              |
| 4            | Risk and Returns: A Study of S&P BSE IPO Index and IPO Valuation                            | Navyatha & Gaddam Naresh Reddy   | 22 & 01                       | January 2023 | 75              |
| 5            | Investigating the Risk-Return Dynamics of Optimal Stock Portfolios in Indian Capital Market | Gaurav Nagpal, Kirankumar Jadhav & Abhishek Sinha                        | 22 & 01                       | January 2023 | 93              |
| 6            | Credit Risk Measurement of Selected Indian Companies  | Abhay Kumar & Richa Gupta  | 22 & 01                       | January 2023 | 113             |

|   |  |                               |         |              |     |
|---|--|-------------------------------|---------|--------------|-----|
| 7 | Factors Influencing Financial Decision Making: An Empirical Analysis Using Machine Learning Algorithms | Saisree Mangu & Manisha Singh | 22 & 01 | January 2023 | 127 |
|---|--|-------------------------------|---------|--------------|-----|

| S.No. | Title   | Author                                     | Volume & Issue No. | Issue      | Page No. |
|-------|---|--|--------------------|------------|----------|
| 1     | Auditor's Moral Courage and Ethical Culture on Audit Quality : A Study                          | Senda Wali and Rihab Bouhlel               | 22 & 02            | April 2023 | 5        |
| 2     | Quality of Sustainability Disclosure Measurement and Its Relation to Audit Committee Attributes | Chanpreet Kaur, Arshi Barin and Ritu Sapra | 22 & 02            | April 2023 | 22       |
| 3     | Implications of Blockchain Accounting for Auditors: A Literature Review                         | Parul Dashora and Shurveer S Bhanawat      | 22 & 02            | April 2023 | 42       |
| 4     | Impact of Covid-19 on Stock Returns: An Event study of G20 Countries                            | Meenu Maheshwari and Rupali Loke           | 22 & 02            | April 2023 | 53       |

| S.No. | Title  | Author                                | Volume & Issue No. | Issue     | Page No. |
|-------|--|---------------------------------------|--------------------|-----------|----------|
| 1     | Impact of Capital Structure on Firm Performance Evidence from Indian Manufacturing Industry                              | Pinku Paul                            | 22 & 03            | July 2023 | 5        |
| 2     | Effect of Overworked Directors on firm Performance: Evidence from Indian Banks   | Rekha Handa and Priyanka Mahajan      | 22 & 03            | July 2023 | 14       |
| 3     | Sustaining Through Subsidies: An Analysis of the Growth Performance of Public Bus Transportation Services in West Bengal | Partha Ghosh                          | 22 & 03            | July 2023 | 35       |
| 4     | Research on Private Equity: A Bibliometric Analysis  | Sachin, Shakti Singh and Sanjiv Kumar | 22 & 03            | July 2023 | 49       |
| 5     | Effect of Financial Performance on Share Price: A Comparative Analysis of India Bulls Housing Finance Ltd.               | P Hanumantha Rao and Ajay Kumar Sinha | 22 & 03            | July 2023 | 65       |

|   |  |                              |         |           |    |
|---|--|------------------------------|---------|-----------|----|
| 6 | Students' Perception on Accounting Programs Under India's New Education Policy | Mohd Irfan Rais              | 22 & 03 | July 2023 | 78 |
| 7 | Taxing Wealth - The Indian Dilemma   | Rupak Das and Ebad Ur Rahman | 22 & 03 | July 2023 | 88 |

| S.No. | Title   | Author   | Volume & Issue No. | Issue        | Page No. |
|-------|---|--|--------------------|--------------|----------|
| 1     | Effect of GST on the Financial Performance of Selected Manufacturing Companies in India : A DuPont Model Analysis             | Krishna Ashutoshbhai Vyas                        | 22 & 04            | October 2023 | 5        |
| 2     | Impact of GST Implementation and Covid-19 on Tax Revenue of States in India   | Charu Sharma and Shilpa Lodha                    | 22 & 04            | October 2023 | 14       |
| 3     | Corporate Tax in India : A Critical Analysis  | Rabinarayan Samantara and Nidhi Sharma           | 22 & 04            | October 2023 | 24       |
| 4     | factors Influencing Consumers' Compliance Intention Towards Consumption Tax : An Analysis Based on Theory of Planned Behavior | Swathy Krishna and Shacheendran V                | 22 & 04            | October 2023 | 37       |
| 5     | Influence of Audit Committee Effectiveness on Firm Performance : Empirical Evidence from India                                | Abhisheck Kumar Singhania and Nagari Mohan Panda | 22 & 04            | October 2023 | 52       |
| 6     | Earnings and Cash Flow as Predictors of Stock Price : Evidence from Manufacturing Firms                                       | Minimol M C                                      | 22 & 04            | October 2023 | 75       |
| 7     | A Study on Awareness and Preference of Mutual Funds Among Retail Investors  | Ahana Joy and Jasmine V M                        | 22 & 04            | October 2023 | 94       |

## The IUP Journal of Accounting Research & Audit Practices - 2024

| S.No. | Title  | Author  | Volume & Issue No. | Issue        | Page No. |
|-------|--|---|--------------------|--------------|----------|
| 1     | Accruals-Based Earning Management Practices and Shareholder Value: A Study on Corporate Governance in Indian Companies | Prachi P. Kolamker and Varsha B Ingalhalli  | 23 & 01            | January 2024 | 5        |
| 2     | Value Relevance of Earning for Factor Investors  | Vaibhav Lalwani and Madhumita Chakraborty   | 23 & 01            | January 2024 | 24       |
| 3     | Extent of Corporate Disclosure in Management Discussion and Analysis Reports: An Empirical Study in India              | Sanjoy Ghosh and Ahmed Hussain  | 23 & 01            | January 2024 | 31       |
| 4     | Impact of XBRL on Quality of Financial Reporting in India: An Empirical Analysis                                       | Abhishek N, Ashoka M L, Parameshwara, M S Divyashree and Neethu Suraj                         | 23 & 01            | January 2024 | 42       |
| 5     | Family Firm and Capital Structure: A Systematic Review   | Alphy Antony and Ranajee  | 23 & 01            | January 2024 | 64       |
| 6     | Determinants of Non-Audit Services: Evidence from India  | Reshma Kumari Tiwari, Niva Kalita and Santi Gopal Maji  | 23 & 01            | January 2024 | 87       |
| 7     | Dynamics of Financing Innovation in Indian SMEs: Evidence from World Bank Enterprise Survey                            | Abhishek Kumar Sinha, Aswini Kumar Mishra, Abhay Kumar, Bhanu Sireesha and Nityanand Tripathi | 23 & 01            | January 2024 | 105      |