

### Submission Deadline

#### Deadline for Abstracts

Abstracts accompanied with keywords and JEL code(s), should reach us on or before May 31, 2013. Intimation on the status of acceptance will be communicated by not later than June 15, 2013.

#### Deadline for Full Paper

Authors of selected abstracts are required to make full submission not later than July 15, 2013.

#### Submission Guideline

Abstract and Full-Papers complete in all respects should be typed in double-spaced with a letter font size of 12. Authors are required to comply with the APA style of referencing only and submission must be in MS-Word format (no other format will be accepted). For details on APA referencing style, please visit <http://www.apastyle.org>.

#### Review Process

The manuscripts will be subjected to a blind review process. The decision of the reviewers will be final and binding.

#### Opportunities for Publication

Full-Papers of authors that are accepted having duly completed the registration process will be published in Electronic medium in the form of 'Compendium of Papers' bearing an ISBN. Further, subject to author(s) concurrence, select papers emerging out of double-blind review process will be published in the Institute' referred journal – SDMIMD Journal of Management.

#### Registration

Please complete the registration process well within the due date, viz., July 25, 2013. Completed registration form may be sent either through post or as a scanned copy to the conference email id. Only one author is permitted for registration. In the event of multiple authors, separate registrations are required. The following registration fee is applicable

Research Scholars: INR 2,000

Academicians: INR. 3,000

Corporate Executives: INR 3,500

#### Payment Procedure

1. Payment may be made in the form of DD/Cheque drawn in favour of "Director, SDM Institute for Management Development", payable at Mysore.
2. Participants may also avail the facility of Electronic Fund Transfer (EFT) using the following account numbers:

#### HDFC BANK

Saraswathipuram Branch, Mysore. S/B Account Number: 00651450000156, IFSC Code: HDFC0000065

#### VIJAYA BANK

Santhepet Branch, Mysore. S/B Account Number: 119101010025674, IFSC Code: VIJB0001191

Contact Information

**Conference email ID:** [financeconference2013@sdmimd.ac.in](mailto:financeconference2013@sdmimd.ac.in)

All conference related correspondence may be directed to the address given below.

#### Dr. Ullas Rao

Conference Chair

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International Conference on

# Emerging Trends in Finance and Accounting

August 9-10, 2013

<http://sdmimd.ac.in/financeconference2013>





## Introduction

With the global economy limping back to normalcy, and emerging markets reclaiming their buoyant position, the world financial order is clearly set for exciting times ahead. The heightened interest evinced by the investing community to the policy signals emanating from the world's most influential central bankers bears testimony to their growing clout in shaping the new world financial order. The magnitude of response exhibited by capital markets around the world to the policies framed by key central banks will set the stage for their collective action going forward.

Besides the macro signals emerging out of policy makers, the movement of markets is also expected to be determined by the earnings performance of corporate enterprises. While in Indian context, performance until Q2 FY-13 has been just about satisfactory, domestic and foreign investors will be watching the earnings report card of India Inc. closely before betting long positions. The euphoria generated subsequent to the announcement of wave of economic reforms in India is expected to lead to heightened activity from FII's with concomitant impact on the strength of rupee and monetary policy announcements by RBI.

India as part of the powerful G-20 economic block, might well serve as the financial laboratory for FIIs to emulate and develop strategies for nations forming the Emerging Market club.

Overwhelmed by the resounding response generated from the maiden International Conference on Finance & Accounting held on August 3-4, 2012, Shree Dharmasthala Manjunatheshwara Institute for Management Development (SDMIMD) takes pleasure in announcing the International Conference on Emerging Trends in Finance & Accounting – 2013 "Ideas for Sustainable Corporate Growth" to be held at SDMIMD Mysore on August 9-10, 2013.

The Conference Organizing Committee takes pleasure in inviting our esteemed members from the academia and corporate fraternity to participate in the deliberations by submitting research papers and case studies. Executives from the corporate community are particularly encouraged to make submissions on experiential learning capable of enriching the body of knowledge surrounding the area of Finance & Accounting.

### About the Institute

Shree Dharmasthala Manjunatheshwara Institute for Management Development (SDMIMD), ranked among the top Business Schools in India, is located at the foot of Chamundi Hills in the heritage city of Mysore in Karnataka, 140 kilometers from Bangalore. Its charming campus has won architectural and landscape awards, and provides a great setting for learning and germination of managerial intellect. The Institute is promoted by the Shri Dharmasthala Manjunatheshwara Educational Trust, a much admired non-profit educational trust that runs over 40 recognized educational institutions in Karnataka, including engineering and medical colleges. Dharmasthala, 'the abode of dharma', has been a renowned pilgrimage centre for hundreds of years, and a code of selfless service, integrity, and social development stand embedded in all of the Trust's activities. The Trust and all the associate Institutions benefit from the visionary leadership of our Chairman, Padma Bhushan Dr. D. Veerendra Heggade. SDMIMD's AICTE-approved PGDM program, and accredited by NBA, runs for six terms over two years with an impeccable quality of intellectual capital. The institute has two international student exchange programs, with Texas A&M University, Texas, United States and Shanghai University in China. Students are also sent on a week-long International Study Tour to sensitize them to an overseas environment.

### Themes & Sub-themes

Contributors are encouraged to develop manuscripts that seek to address issues that are in congruity with the themes and sub-themes highlighted below. Contributions encompassing studies carried out in the context of India and Emerging Markets (EMs) will be highly encouraged. Submissions on other relevant topics focusing broadly on the contemporary theme of the conference are also welcome.

#### Emerging trends in Capital Markets

- Pension Funds in India: Lessons from experiences of Developed Markets
- Quantitative Modelling in Financial Securities: Relevance in the Indian context
- Asset pricing models: Are they salvageable?
- Relevance of Efficient Market Hypothesis: Evidence from recent market manoeuvres
- Exchange Traded Funds: Performance assessment with Equity Mutual Funds
- Structured Finance: Relevance from perspective of India /EMs
- Portfolio Insurance: Post LTCM, are they relevant?
- Sovereign Funds: Should India have one? Lessons from SF's of Emerging Markets (EMs)
- Performance of Commodities vis-à-vis Equity derivatives: Lessons for Portfolio Manager
- Empirical evidence of successes in Indian IPO's: Infallibility of Valuation Models?

#### Emerging trends in Financial Reporting & Managerial Accounting

##### Financial Reporting

- Impact of Earnings performance on security prices: Lessons from Emerging Markets
- Comparative Earnings Analysis of firms adopting multiple reporting standards: IGAAP, IFRS and US-GAAP
- Quality of Financial Reporting: Empirical evidence on earnings management by Indian Firms/ Firms in Emerging Markets
- Auditing Standards: Comparative studies between IGAAP, IFRS and US-GAAP
- Disclosures on Hedge Accounting: Implications for investors

##### Managerial Accounting

- Employing Human Resources Accounting (HRA) for strategic performance
- Quality Control techniques for achieving cost advantage
- Activity Based Costing - Empirical evidence from India /EMs
- Balanced Scorecard: Deriving competitive advantage
- Management Accounting practices in India: Survey of current trends

#### Emerging trends in Financial Management of Enterprises

Corporate Valuation: Issues post-global recession

- Capital Structure: Does M-M hypothesis hold in current times?
- Economic Value Added (EVA): Are firms with higher EVA translating into maximizing returns for shareholders?
- Mergers, Acquisitions, and Corporate Restructuring: India/EMs perspective
- Empirical evidence on Dividend decisions: Distribution patterns of firms in India /EMs
- Working Capital Management: Case studies from successful and unsuccessful firms
- Private Equity & Venture Capital: Trends in India / EMs
- Financial Statement Analysis: Specific reference to Banks & NBFCs in India /EMs
- Financial Management of Micro-Finance Institutions in India /EMs
- Risk Management: Empirical evidence relating to studies on firm in India /EMs

#### Conference Chief Patron

Dr. N. R. Parasuraman  
Director, SDMIMD, Mysore

#### Conference Organizing Committee

Dr. Ullas Rao, Conference Chair  
Dr. R. Jagadeesh, Chief Editor – SDMIMD Journal of Management  
Dr. Nilanjan Sengupta, Chairman – Centre for Research (CFR)  
Prof. Abhijeet Seetharam, Faculty – Finance, SDMIMD Mysore  
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