



Mr. Maheswar Sethi
Assistant Professor
M.Com., Utkal University
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Mr. Maheswar Sethi has obtained his Master of Commerce from Utkal University, Bhubaneswar, Odisha and presently he is pursuing Ph.D under Utkal University, Bhubaneswar, Odisha. He has qualified UGC-NET-JRF and has been teaching in the Department of Commerce, Berhampur University since 2016. Prior to this he has served the Department of Higher Education, Government of Odisha as Lecturer for a period of more than 2 years by qualifying Odisha Public Service Commission (O.E.S). He has been conferred with awards like “Posco Asia Fellowship” and “Chakradhar Award” for academic excellence. In the field of research, he has received “Prof. Manubhai M. Shah Memorial Research Award and Gold Medal” for best research paper in 72nd All India Commerce Conference conferred by Indian Commerce Association. He is a life member of Indian Commerce Association, Indian Accounting Association and Orissa Commerce Association. He has presented many research papers at National and International seminars and conferences. He has published many articles in various journals of national and international repute. His research interest includes Accounting and Finance.

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Research Publications

- ❖ “Degree of Leverage and Its Impact on Cash Holdings in Indian Manufacturing Firms”. The Indian Journal of Commerce, Volume-72, July-December 2019, PP-239-257.
- ❖ “Cash Holdings & Its Determinants: A Study of Cotton & Textile Industry in India”. The Orissa Journal of Commerce, Volume-XXXX, Issue-II, PP-1-13.
- ❖ “Cash Holdings Scenario in Indian Manufacturing Firms: Evidence from Financial Crisis”. International Journal for Research in Engineering Application & Management (IJREAM), Volume-05, Issue-01, April-2019, PP-539-551.
- ❖ “Determinants of Cash Holdings: A Study of Manufacturing Firms in India”. International Journal of Management Studies, Volume-VI, Issue-2(2), April-2019, PP-11-26.
- ❖ “Reforming Indirect Tax Structure in India through GST”. Orissa Journal of Commerce, Volume-XXXVIII, October-2017, PP-30-35.
- ❖ “National Food Security Act, 2013: Issues, Challenges and Implications”. Orissa Journal of Commerce, Volume-XXXVI, Jan-2016, PP-94-104.
- ❖ “Development and Impact of Tourism in India”. The Utkal Business Review, Volume- XXIX, December-2015, PP-36-50.
- ❖ “A Critical Analysis of Literature Reviews on Absolute Liquid Assets Management and Its Impact on Performance of Corporate”. Golden Research Thoughts, Volume-4, Issue-7, Jan-2015.
- ❖ “Value Relevance of Accounting Information: An Analysis from Firm’s Financial Constraint Perspective”(chapter in edited book). Kunal Books (Publisher & Distributors), New Delhi, first edition 2019, PP-128-140.
- ❖ “Impact of Financial Performance of Corporates on Corporate Social Responsibility Spending before the Implementation of Companies Act, 2013”(chapter in edited book). Rainbow International Publication New Delhi, first edition-2015, PP-40-51.

Conference

International

- ❖ “Measuring the Effect of Degree of Leverage on Cash Holdings: A Study of Selected Indian Manufacturing Firms’. 72nd All India Commerce Conference-2019, KIIT Deemed to be University, Bhubaneswar.
- ❖ “Firm Characteristics and Cash Holdings in Indian Iron & Steel Industry”. 40th All Odisha Commerce Conference-2019, KIIT Deemed to be University, Bhubaneswar.
- ❖ “Cash Holdings Behaviour of Indian Manufacturing Firms: Evidence from Financial Crisis”. 7th PAN IIM World Management Conference, IIM Rohtak.
- ❖ “Firm Characteristics and Dividend policy: A Study in Indian Perspective”. International Seminar on “Economic Ascendancy of India: Issues & Challenges”, P.G. Department of Commerce, Utkal University, Bhubaneswar.
- ❖ “Revitalising Commerce Education in India”. International Seminar on “Skilling India: Need for Redefining Commerce Education in India”, P.G. Department of Commerce, Utkal University, Bhubaneswar.
- ❖ “Agricultural Financing by Banks in India: A Comparative Study”. International Conference on “Emerging Trends in Agribusiness Management: Prospects & Challenges” (ICAM-2018), Department of Business Administration, Kalam Institute of Technology, Berhampur.
- ❖ “Foreign Direct Investment and Economic Growth of India”. International Seminar on “Institutional Excellence for Economic Growth”, P.G. Department of Commerce, Utkal University, Bhubaneswar.
- ❖ “Determinants of Earnings Management: A Study in Indian Context”. 38th All India Accounting Conference, University Business School, Punjab University, Chandigarh.
- ❖ “Indian Tourism Industry: Opportunities and Challenges”. 68th All India Commerce Conference-2015, University Department of Commerce & Business Management, Vinoba Bhave University, Hazaribag.
- ❖ “Impact of Financial Performance of Corporates on Corporate Social Responsibility Spending before the Implementation of Companies Act, 2013”. 67th All India Commerce Conference-2014, KIIT University, Bhubaneswar.

National

- ❖ “Teaching and Learning Accounting in Virtual Environment”. National webinar of Indian Accounting Association.
- ❖ Does Profitability Differ between Aggressive and Conservative Firm? A Study, National Seminar on “Indian Financial System: Strategic Issues, Challenges and Opportunities”, Birla School of Commerce, Birla Global University, Bhubaneswar.

- ❖ “Impact of Macro Economic Variables on Economic Growth: Evidence from India”. National seminar on “Managing Business in VUCA Environment: Challenges and Opportunities”, BIITM, Bhubaneswar.
- ❖ “Impact of Demonetization on Digital Payments in India”. National seminar on “Managing Business in VUCA Environment: Challenges and Opportunities”, BIITM, Bhubaneswar.
- ❖ “Entrepreneurship & Economic Development Through Education”. National Seminar on “Entrepreneurship Development: Policies And Strategies” (NSEDPS-2019), School of Commerce and Management, Gangadhar Meher University, Sambalpur.
- ❖ “Link between Value Relevance of Accounting Information and Financial Constraint: An Analysis of Listed Manufacturing Firms in India”. XXXIX All Odisha Commerce Conference, P.G. Department of Commerce Utkal University, Bhubaneswar.
- ❖ “Determinants of Cash Management: A Study of Indian Manufacturing Companies”. National Seminar on “Contemporary Issues & Challenges in Finance and Taxation”, P.G. Department of Commerce, Berhampur University.
- ❖ “Value Relevance of Accounting Information: Evidence from Listed Manufacturing Firms in India”. 71st All Indian Commerce Conference, Department of Commerce, Osmania University.
- ❖ “Demonetization and Changing Landscape of Digital Payments in India”. XXXVIII Odisha Commerce Conference, School of Commerce, Ravenshaw University, Cuttack.
- ❖ “Impact of Companies Act 2013 on Corporate Social Responsibility Spending”. National Seminar on “Corporate Social Responsibility in India: Strategies for Inclusive Development”, Department of Commerce and Management Studies & Centre for Study of Social Exclusion and Inclusive Policy, Andhra University, Visakhapatnam, Andhra Pradesh.
- ❖ “Reforming Indirect Tax Structure in India through GST”. XXXVII Orissa Commerce Conference, P.G. Department of Business Management, Fakir Mohan University, Balasore.
- ❖ “Utkal University Research Scholars’ Conclave-2016 (UURSC-2016)”. Poster Presentation, Utkal University, Bhubaneswar.
- ❖ “Skilling India: A Means of Removing Skill Gap among Youth”. Skilling India and Employability: Issues and Options, P.G. Department of Commerce, Utkal University, Bhubaneswar.
- ❖ “Problems and Prospects of Indian Cement Sector”. National seminar on “Manufacturing Sector in India: Issues & Challenges”, P.G. Department of Commerce, Utkal University, Bhubaneswar.
- ❖ “Effective Governance: An Essential Toll for Economic Sustainability”. National Seminar on “Effective Regulation and Governance for Economic Sustainability”, P.G. Department of Commerce, Utkal University, Bhubaneswar.
- ❖ “Challenges and Opportunities of MSMEs in Globalized Era”. National Seminar on “Development of Micro, Small & Medium Enterprises in Odisha-Challenges and Opportunities”, Department of Commerce, Choudwar College, Cuttack.

- ❖ “Impact of Corporate Environmental Reporting on Financial Performance: An Empirical Study”. State Level Seminar of Indian Accounting Association, Bhubaneswar Branch on “Accounting Education & Research”, Mahendra Institute of Management and Technical Studies, Bhubaneswar.
- ❖ “Integrated Reporting: A New Approach for Elevating Firm’s Value”. State Level Seminar on “Contemporary Issues and Challenges in Accounting”, P.G. Department of Commerce, Utkal University, Bhubaneswar.
- ❖ “Development of Commerce Education in South Odisha: A Study”. State Level Seminar on “Development of Education in South Odisha”, Ram Narayan Degree College, Dura, Ganjam.
- ❖ “National Food Security Act 2013- It’s Issues, Challenges and Implications”. XXXV Annual Conference of Odisha Commerce Association, Department of Commerce & Management Studies, Kendrapada Autonomous College, Kendrapada.
- ❖ “Trends in Domestic Savings and Capital Formation in India”. Weekly Departmental Seminar, P.G. Department of Commerce, Utkal University, Bhubaneswar.

Awards & Fellowship

- ❖ Recipient of **Prof. Manubhai. M. Shah Memorial Research Award and the Gold Medal** for best research paper in 72nd All India Commerce Conference 2019.
- ❖ Qualified **UGC NET-JRF** for 4 times.
- ❖ **Best Paper Award** in the State Level Seminar of Indian Accounting Association, Bhubaneswar Branch.
- ❖ **POSCO Asia Fellowship-2009** for topping the all India P.G. entrance test conducted by P.G. Department of commerce, Utkal University, Bhubaneswar.
- ❖ **Chakradhar Award-2004** for best performance in the class of 10+2 level at U. N. College of science & Technology, Adaspur.

Invited Talks

- ❖ Chief Guest in seminar on “Future Prospects of Commerce Education” at Binayak Acharya College, Berhampur.
- ❖ Resource Person in seminar on “Emerging Issues & Challenges in Corporate Reporting System in India” at S.V.M. Autonomous College Jagatsinghpur.
- ❖ Resource Person in Entrepreneurship Development Programme (EDP) at Kalinga Industrial Training Centre, Chatrapur.

Teaching Experience

- ❖ Lecturer in Commerce (O.E.S) Department of Higher Education, Government of Odisha for more than 2 years.
- ❖ Presently working as Assistant Professor in P.G. Department of Commerce, Berhampur University since 2016.

Teaching & Research Interest

- ❖ Accounting and Finance

Programmes Attended

- ❖ UGC sponsored *Refresher Course*, Human Resources Development Centre, Utkal University, Vani Vihar, Bhubaneswar.
- ❖ UGC sponsored *Orientation Programme*, Human Resources Development Centre, Utkal University, Vani Vihar, Bhubaneswar.
- ❖ “*Application of Econometrics Tools for Data Analysis*”- Workshop Organized by Institute of Public Enterprise, Hyderabad.
- ❖ “*Econometrics of Event Studies in Finance*”- Department of Commerce, School of Management and Legal Studies, University of Kerala.
- ❖ “*Research Methodology*”- Online Faculty Awareness Programme Organized by Shri Chhatrapati Shivajiraje College of Engineering, Pune.
- ❖ “*Business Analytics using Tableau*”- Faculty Development Programme Organized by National Institute of Science and Technology, Berhampur.
- ❖ “*Research Methodology Workshop*”- Organized by Berhampur University under OHEPEE.
- ❖ “*Awareness Generation on Intellectual Property Rights*”- Workshop Organized by Science & Technology Department, Government of Odisha.
- ❖ “*Igniting Entrepreneurship*”- Workshop Organized by Department of Business Administration, Berhampur University.
- ❖ “*Investment in Stock Market: Dynamics of Trading Mechanism*”- Workshop Organized by P.G. Department of Commerce, Berhampur University
- ❖ “*Commodity Futures Market in India*”- Training Programme Organized by Forward Market Commission, Govt. of India and P.G. Department of Commerce, Utkal University, Bhubaneswar.
- ❖ “*Cost Accounting Standards*”- Training Programme Organized by Institute of Cost & Work Accountants of India (ICWAI) and P.G. Department of Commerce, Utkal University.

Administrative Responsibility

- ❖ Member of Board of Studies, Department of Commerce, Berhampur University.

Events Organized

- ❖ **Co-convener** of state level seminar on “Indian Accounting Standards (IND-AS): A Converged IFRS” organized by Indian Accounting Association, Bhubaneswar branch in collaboration with P.G. Department of Commerce, Berhampur University.
- ❖ **Co-ordinator** of national seminar on “Contemporary Issues & Challenges in Finance and Taxation” organised by P.G. Department of Commerce, Berhampur University on 29th and 30th January 2019.
- ❖ **Member** of the organising committee of International webinar on “Business Education and Research in Digital Era” organized by Indian Accounting Association, Bhubaneswar Branch.

Member of Academic & Research Association

- ❖ Member of Indian Accounting Association (IAA).
- ❖ Member of Indian Commerce Association (ICA).
- ❖ Member of Orissa Commerce Association (OCA).