IEM
INSTITUTE OF ENGINEERING & MANAGEMENT
Good Education, Good Jobs

SMART

UEM
UNIVERSITY OF ENGINEERING & MANAGEMENT
Good Education, Good Jobs

PROCEEDINGS OF

5TH INTERNATIONAL CONFERENCE OF INNOVATIVE RESEARCH PRACTICES IN SOCIAL SCIENCES (IRPSS 2026)

Editors:
Prof. (Dr.) Dibyendu Chattaraj
Prof. (Dr.) Saikat Chakrabarti, Prof. (Dr.) Soumik Gangopadhyay

Taurean

Taurean Publications
108/1A, Bidhan Nagar Road (Ultadanga)
Kolkata - 700067
M: +91 8240535650, 9681434521, 9123681983
Email: taureanpublicationskolkata@gmail.com
Website: www.taureanpublications.in

SCAN ME

1st Published : May, 2026

ISBN : 978-93-47310-47-8

Cover Design & Typography : Supriti Das

Price : ₹ 500/-

Printed by :
SAI BLESSINGS PRESS
Office Add: X-159/1 Street No. 11
Brahmpuri, Near Brahmpuri Public School
New Delhi - 110053
Mobile No. : +91- 9810703794
E-Mail : saiblessingspress@gmail.com

PART II: FROM BOARDROOM TO BALANCE SHEET IN VUCA MARKETS: MODELS, MINDSETS, INVESTOR BEHAVIOUR, AND DATA-DRIVEN FINANCIAL STABILITY

Prevalence of Green Accounting in India: A Reflection of Existing Literature Review

Suchandra Bose[1], Joysri Datta[1]

1. Institute of Engineering & Management, (University of Engineering and Management, Kolkata) Kolkata, India.

Green Accounting deals with environmental costs that are taken into account while arriving at the financial results of operations of a company. Therefore, it bears the power to assess the long term effects of the economic activity of a business on the society. Green Accounting has also touched India, exposing the angles where different industries may potentially pose threats to the environment and how Green Accounting can be used as a tool to address the issue, maintaining sustainable development. This research paper attempts to explore the different studies that were conducted in the field of Green Accounting till date. It also tried to identify the pros and cons of Green Accounting, if implemented properly. One of the major limitations of the paper is that it developed the understanding of Green Accounting through reviewing limited number of studies, conducted at various countries. There is still scope of furthermore research in the field of Green Accounting implementation model and its utilization in performance enhancements of business organizations.

Keywords: Green Accounting, Sustainability, Economic Development, Environmental Cost, Sustainable Growth

Assessing the Financial Health of Indian Cement Firms Using the Altman Z-Score Model

Manjur Alam[1,*], Rabin Mazumder[2]

1. Lalbaba College, Department of Commerce, University of Calcutta, Kolkata.

2. Institute of Engineering and Management (University of Engineering and Management, Kolkata).

The Indian cement industry, which is integral to the country's infrastructure development, has continued to grow and develop significantly over the past few decades. Yet, this expansion has brought financial challenges because of the high capital intensity and varying input costs. This paper measures the financial health and bankruptcy risk of selected listed Indian cement companies through Altman Z Scale model. The study was conducted in the panel of large firms listed between 2010 and 20224 using secondary data drawn from annual reports and CMIE Prowess. The