

REPORT
ON
A ONE DAY NATIONAL SEMINAR
“Earning Management, Issues & Challenges”.

DATE: 29/04/2025

A one day National seminar on, **Earning Management, Issues & Challenges**

Earning Management, Issues & Challenges was organized by the Department of commerce and sciences, under the sponsorship of Indian

Bank Narayanaguda, Hyderabad and life insurance corporation of India. On 29th April 2025 at Sardar patel auditorium, Keshav memorial college, Hyderabad.

The purpose of the seminar was to bring together scholars from various states across the country to share ideas of knowledge of the participants. More than 110 students, Research scholars from various parts of the country attended the National seminar.

Participants presented result based papers given their new Ideas, suggestions. Students participated and presented posters and model presentations. The discussion revealed that – Earning Management, Issues & Challenges, can distort a company's financial health by making it appear more profitable

The Inaugural session started at 09.30 A.M. on 29th April, 2025. The Chief Guest to this Session was Prof Gaddam Naresh Reddy Registrar Osmania University & Secretary IAA Hyderabad Branch Osmania University, Hyderabad Prof. V.Appa Rao, Prof.D.Obul Reddy Chairman, IAA Hyderabad Branch Dr.K.CH.A.V.S.N.Murthy Vice-Chairman, IAA Hyderabad. Prof Indrakanti Sekhar Treasurer, IAA Hyderabad Branch . lit the lamp and blessed the seminar to start its proceedings.

Dr. Annadanam Venkata subrahmaniam , secretary, KMES, presided over the function. He congratulated the Dept. of commerce for coordination of the National seminar.

Mrs.V.Santhi, addressed the gathering and presented the welcome address of the National seminar on Earning management issues and challenges.

Chief Guest, Prof Gaddam Naresh Reddy Registrar Osmania University of commerce, OU absorbed the audience by his inspiring speech. He said that, employment opportunities are increasing for commerce students. Lot of demand is there for B.com & M.com students. He also explained how to increase the use of Earning Management, Issues & Challenges.

The special Guest Prof. V.Appa Rao, Retired professor of Osmania University , said that , Earnings guidance is our forward-looking estimate of expected revenue, expenses, and profit over the upcoming year. This helps set investor expectations and provides transparency into our strategic direction. He also said that Earnings Management—an area that continues to raise concerns among investors, regulators, and auditors.

The special Guest Dr. Indrakanti Sekar, Principal , Department of Commerce Osmania University said that under Osmania University 547 colleges are there ,387 Commerce colleges are there , KMICS is the Best college in Telangana State.He also said that The future of Big Data lies in **AI and machine learning**, which can automate pattern recognition and decision-making at scale. But as we move forward, we must balance **automation with accountability**, and **innovation with integrity**

Then followed by Technical sessions Introduction & evolution of earning Management & Emerging trends and Technologies. Chairpersons for the Technical Sessions was Retd.Prof.SuryaNarayana Osmania University, Dr. Renuka Sagar RBVVR . Both the Chairpersons explained the importance of technology, and about Block chain technology, sustainable growth, Income inequality and he also explained the importance of Artificial Intelligence, Machine Learning and emerging Management challenges & issues .

In this session 110 papers were presented on various topics.

The Valedictory session started at 2:00 p.m. The Chief guest for this session was Dr. Annadanam Venkata Subrahmaniam , secretary, KMES, Congratulated all the members of the One Day National seminar. Sir Congratulated the Principal Mrs.V.Santhi Madam KMICS & KMIM and Department of commerce for successfully conducting the One Day National seminar on Earning Management, Issues & Challenges. He said that, for the development of the country, development of commerce is important. He also said that bringing out new ideas is the Motto of KMICS.

Dr. Annadanam venkata subrahmaniam , also said that, the impact of AI and automation, the need for sustainable business practices, managing a diverse workforce, and the importance of ethical leadership

3 best papers were selected and awarded Ist, IInd ,IIIrd prizes followed by certificates distributed by Dr. Annadanam Venkata subrahmaniam , secretary, KMES. Certificates .

Vote of Thanks was presented by V.Neeraja ,Asst Prof in Commerce,KMICS convenor of One Day National seminar on Earning Management, Issues & Challenges.