

## Dr. DEBASIS PAHI

Assistant Professor (OES- I)  
HoD, Department of Commerce  
Model Degree College, Malkangiri  
Vikram Dev University  
Malkangiri, Odisha-764045

## Areas of Interest

ESG, SDGs, Corporate Finance, International Finance, Accounting Education, Technology & Disclosure Practice

## Education

Degree	Institution/ University/ Board	Year	Division
Ph.D	Department of Humanities & Social Sciences, IIT Kharagpur	2020	
M.Phil	P.G. Department of Commerce, Utkal University	2015	1st
UGC-NET	UGC	2014	
M.Com (Accounting)	P.G. Department of Commerce, Utkal University	2013	1st
B.Com (Accounting)	N.C (Autonomous) College, Utkal University	2011	1st
12 <sup>th</sup> (Commerce)	N.C (Junior) College, Utkal University	2008	1st
10 <sup>th</sup>	Baradai High School, Beruda	2005	1st

## Work Experience

Position	Institution	Time Period
Assistant Professor (I & II)	School of Social, Financial and Human Sciences, KIIT University, Bhubaneswar, Odisha, 751024	01/09/2020 to 07/02/2024
Assistant Professor (OES-I)	Department of Commerce, MDC Malkangiri, VD University, Malkangiri, Odisha-764045	09/02/2024 (Continuing)

## Subjects I Taught:

- |   |   |
|---|---|
| ● Financial Accounting (UG)                             | Cost & Management Accounting (UG)       |
| ● Entrepreneurship and Business Ethics (UG)             | Advanced Accounting (PG)                |
| ● International Accounting and Corporate Reporting (PG) | IT for Business (PG)                    |
| ● Research Methodology and Basic Econometrics (Ph.D)    | Computer Application in Research (Ph.D) |
| ● Research Ethics & Publication (Ph.D)                  | Warehouse Management (BBA)              |
| ● Logistic Management (BMS)                             | Inventory Management (BBA)              |

## Personal Skills

- Expertise in subject areas, excellent written and verbal communication skills, leadership and organisation skills, teamwork-and problem solving skills

## Technical Skills

- MS Office, STATA, R, Tableau, SPSS, Nvivo, VOSviewer, GapMinder.

### Patents:

- Received a Patent Granted Certificate on the title “Language Barrier in School Education of Indigenous Students as per National Education Policy 2025” from Republic of South Africa under the Patent No 2022/09817.

### Ph.D Students Awarded under my Supervision:

- Pruthiranjana Dwibedi (Reg No. 20680079555) has awarded Ph.D Degree on the title “Unveiling the Impact of Environmental, Social, and Governance Disclosure On Firms' Performance: A Global Perspective” from KIIT University on 05.06.2025
- Anjali Prava Mishra (Reg No. 20661479365) has awarded Ph.D Degree on the title “Nexus Between Governance Practices and Efficiency of Microfinance Institutions in Global Perspective: An Empirical Study” from KIIT University on 10.08.2024

### Projects:

- Co-Principal Investigator in a Project from Ministry of Law and Justice on the title “Mapping Global Best Practices in Pendency Reduction to Indian Judicial System and Tracing the Way Forward: An In-depth Empirical Engagement with Select Courts of India” (Continuing)

### Publications

- Sahu, A., Pahi, D., Dwibedi, P., Mishra, A. P., & Mishra, B. (2025). Examining the role of ESG disclosure and firm characteristics in promoting global green building adoption: a panel probit approach. *Socio-Ecological Practice Research*, 7(1), 77-91. <https://doi.org/10.1007/s42532-024-00209-6>
- Dwibedi, P., Pahi, D., & Mishra, A. P. (2025). Corporate Environmental, Social, and Governance Disclosure and Performance Dynamics: An Empirical Analysis of BRICS Nations. *Indian Journal of Finance*, 19(2), 27-44. <https://www.indianjournaloffinance.co.in/index.php/IJF/login>
- Dwibedi, P., Pahi, D. & Sahu, A., (2024) “Unveiling the Relationship Between ESG Scores and Firm Performance in India: A System GMM Approach”, *Australasian Accounting, Business and Finance Journal*, 18(3), 26-49. <https://doi.org/10.14453/aabfj.v18i3.03>
- Dwibedi, P., Pahi, D., & Sahu, A. (2024). Mapping the landscape of environmental, social and governance research: A bibliometric analysis. *Corporate Social Responsibility and Environmental Management*, 31(5), 3745-3767. <https://doi.org/10.1002/csr.2767>
- Sahoo, P. K., Pahi, D., Guru, B. K., & Mohanty, N. (2024). Causal Nexus Between COVID-19 Risk and Global Oil Price Shocks: Evidence From a Time and Frequency Causality Approach. *Energy Research Letters*, 5(4). <https://doi.org/10.46557/001c.90286>
- Sahu, A., Dwibedi, P., Pahi, D., & Mishra, A. P. (2024). The Rise of ESG: A Bibliometric Perspective on its Integration into Investment Practices, *European Economic Letters*, 14 (1), 270-279, <https://doi.org/10.52783/eel.v14i1.1023>
- Mishra, A.P., Pahi, D., Dwibedi, P., Sahu, A. (2024). Microfinance Resilience: The Role of Organizational Characteristics in Navigating Post-Crisis Sustainability Challenges. *European Economic Letters (EEL)*, 14(1), 1968–1978. <https://www.eelet.org.uk/index.php/journal/article/view/1339>
- Mishra, A.P., Pahi, D., Dwibedi, P., Sahu, A. (2023). Efficiency and Performance of Microfinance Institutions in Emerging Market after Global Financial Crisis. *European Economic Letters (EEL)*, 13(5), 1246–1254. <https://doi.org/10.52783/eel.v13i5.902>
- Pahi, D., Yadav, I.S. (2022). Product market competition, agency cost and dividend payouts: new evidence from emerging market. *Journal of Management and Governance*, 26, 925-956. <https://doi.org/10.1007/s10997-021-09570-0>
- Pahi, D., & Yadav, I. S. (2022). Dividend Behavior of Indian Firms: New Evidence from Large Data Set. *Journal of Asia- Pacific Business*, 22 (1), 4-38. <https://doi.org/10.1080/10599231.2021.1866396>
- Yadav, I. S., Pahi, D., & Gangakhedkar, R. (2021). The nexus between firm size, growth and profitability: new panel data evidence from Asia–Pacific markets. *European Journal of Management*

and Business Economics, 31 (1), pp. 115-140. <https://doi.org/10.1108/EJMBE-03-2021-0077>

- Yadav, I. S., Pahi, D., & Goyari, P. (2020). The size and growth of firms: new evidence on law of proportionate effect from Asia. *Journal of Asia Business Studies* 14(1), pp. 91-108. <https://doi.org/10.1108/JABS-12-2018-0348>
- Pahi, D., & Yadav, I. S. (2019). Does Corporate Governance affect Dividend Policy in India? Firm-level Evidence from New Indices. *Managerial Finance*, 45(9), pp. 1219-1238. <https://doi.org/10.1108/MF-01-2019-003>
- Yadav, I. S., Pahi, D., & Gangakhedkar, R. (2019). Financial Markets Development and Financing Choice of Firms: New Evidence from Asia. *Asia-Pacific Financial Markets*, 26(4), pp. 1-23. <https://doi.org/10.1007/s10690-019-09273-5>
- Pahi, D., & Yadav, I. S. (2018). Role of Corporate Governance in Determining Dividend Policy: Panel Evidence from India.
- *International Journal of Trade, Economics and Finance* , 9(3), 111-115. <https://www.ijtef.org/vol9/598-FR0012.pdf>
- Sawin R.K., & Pahi, Debasis (2015). Legal Framework for Mergers and Acquisitions in India, The Orissa Journal of Commerce , 35(2), pp-99-106. ISSN 0974-8482.

### International Collaboration:

- Appointed as Research Assistant under a project titled “Sustainability education in business and accounting schools in India: The perceptions of academics and deans” at School of Graduate Research, Central Queensland University, Australia.

### Invited talks/lectures:

- Delivered speech as a Chief Speaker on “**Marketing Management in the Covid-19 Era**” at Department of Commerce, Seemanta Mahavidyalaya, Mayurbhanj on 24<sup>th</sup> March 2021.
- Delivered Lecture as Resource Person on “**Literature Review using Software and Research Grid formation**” at Department of Sociology, Utkal University on 18<sup>th</sup> November 2021.
- Delivered Lecture as Resource Person on “**Data Analytics Using Excel**” at Center of Excellence Human Capital Development, Utkal University on 11<sup>th</sup> December 2021.
- Delivered Lecture as Resource Person on “**Qualitative Data & Data Analysis Methodology**” at Regional Institute of Planning, Applied Economics & Statistics, Bhubaneswar Odisha on 24<sup>th</sup> August 2023.

### Conferences/ Seminars/ Workshops

- Cambridge University Press Workshop on “Open Access Initiative, E-Resources & Publishing Process” in Collaboration with IGNOU on 17<sup>th</sup> March 2021.
- THE India Universities Forum Webinar on “University education System” on 10-11<sup>th</sup> February 2021 conducted by Times Higher Education in Collaboration with KIIT Universities.
- Presented a paper titled “ Does corporate governance affect dividend policy? Firm-level evidence from new indices” in the *26th Annual Conference of American Society of Business and Behavioral Sciences (ASBBS 2019)* from March 8-12, 2019, Las Vegas, Nevada, USA.
- Presented a paper titled “Role of Corporate Governance in Determining Dividend Policy: Panel Evidence from India Using Tobit Model” in *7th International Conference on Economics and Finance Research (ICEFR 2018)* from April 07-09, 2018, Prague, Czech Republic.
- Presented a Paper titled “ Corporate Governance Structure Influence on Dividend Policy” in *54th Annual Conference of The Indian Econometric Society (TIES 2018)* held during March 07-09, 2018 organized by School of Economics, Shri Mata Vaishno Devi University, Katra, Jammu, and Kashmir.
- Presented a paper titled “The Nexus Between Corporate Governance and Dividend Policy: Panel Evidence from India” in *International Conference on Financial Markets and Corporate Finance*

(ICFMCF 2017) held during July07-08,2017 and organized by *Vinod Gupta School of Management, IIT Kharagpur*.

- Presented a paper titled “Voluntary IFRS Reporting by Indian IT Industry” in *Management Doctoral Colloquium organized by VGSOM, IIT Kharagpur* India held from 10and 11th February 2016.
- Presented a paper on “Education expenditure, Infrastructure, and ICT impact on Employment: A multiple regression analysis” in *UGC-sponsored National Seminar* organized by P.G Department of Commerce, Utkal University from 1st and 2nd March 2016
- Presented a paper titled “Bancassurance: Its Impact on Profitability of Banks and Insurance Companies” in 67th All India Commerce Conference Organised by KIIT University in association with Utkal University( 27-29th Dec 2014).
- Presented a paper titled “IFRS Convergence in India: Its Opportunities and Challenges” in 36 th All India Accounting Conference & International Seminar on Accounting Education & Research, organized by the Department of Commerceand Management Studies, Andhra University in association with Indian Accounting Association (11th Jan- 12th Jan 2014).
- Presented a paper titled “Companies Act 2013: Key To Unlock Companies Boardroom For Women Directors” in the XXXV Annual Conference, Odisha Commerce Association organised by Department of Commerce, Kendrapara Autonomous College (30th Nov-1st Dec 2014)
- Participated in the XXXIV Annual Conference, Odisha Commerce Association organized by Department of Commerce, P.N Autonomous College, Khordha and presented a paper on “Legal Framework For Mergers And Acquisition In India.”
- Participated in UGC sponsored National Seminar on Issues & Challenges of FDI in Indian Retail Sector organized by Department of Commerce, P.N Autonomous College, Khordha and presented a paper on “Multi-Brand Retailing: The New Road For Indian Retailers.”
- Presented a paper titled “An Analytical Study on the Performance of Life Insurance Industry in the Post Liberalization Era” in International Seminar organized by P.G.Department of Commerce, Utkal University
- Presented a paper titled “MSME: Marketing obstacles and ways to overcome it” in UGC International seminar organized by P.G.Department of Commerce, Utkal University.
- Presented a paper titled “Leveraging ICT for Rural Entrepreneurship & Livelihoods” in UGC sponsored International Seminar organized by P.G Department Of Commerce, Utkal University.
- Presented a paper on “CrowdFunding: The New Weapon for Start-Up Entrepreneurs” in UGC sponsored National Seminar, organized by P.G Department Of Commerce, Utkal University.

### Administrative Positions:

- Ph.D Programme Coordinator of School of Social Financial & Human Sciences, KIIT Deemed to be University
- FDP 2021 Coordinator of School of Social Financial & Human Sciences, KIIT Deemed to be University
- Coordinator of International Center for Business Research & Innovation (ICBRI)
- Coordinator of International Journal of Finance, Economics and Sustainability (IJFES)
- Academic & Scientific Committee Member, KIIT University
- Academic Bursar of MDC Malkangiri (Continuing)
- NSS programme Officer of NSS Co-Unit, MDC Malkangiri (Continuing)
- Faculty-In-Charge Career and Placement Cell, MDC Malkangiri
- Faculty-In-Charge of Scholarship Cell of MDC Malkangiri
- Faculty-In-Charge of Social Media of MDC Malkangiri
- NAAC Working Committee Member
- E-Admission Working Group and SAMS Committee
- Purchase Committee Member
- Seminar Committee and Academic Programme

## Awards and Achievements

- Best Paper Award in the state level seminar organised by Indian Accounting Association, Bhubaneswar Branch in collaboration with P.G. Department of Commerce, Berhampur University.
- Best Batsman Award in RSPL organised by Indian Institute of Technology Kharagpur.
- Student of the Year for 2013 of P.G.Department of Commerce, Utkal University
- P. G. Merit Scholarship by UGC for securing 1st rank in graduation exam in N.C (Autonomous) College.
- POSCO Asia Fellowship by POSCO T J Park Foundation for Securing 1st rank in M.Com Entrance Exam in UtkalUniversity.
- 1stposition in Inter College English Debate Competition held on the occasion of Vigilance Awareness Week.
- 1st position in State level Oriya Debate Competition held on the occasion of water conservation.
- 2nd position in Carom held on Godabarisha Hostel of Utkal University Annual function 2013.
- 1st position in Carom held on Gopabandhu Hostel of Utkal University Annual function 2012.
- 2nd position in CHESS competition held on Gopabandhu Hostel of Utkal University Annual function 2012.

## Membership

- Life Member in All India Accounting Association bearing membership number **BH-70**
- Life Member in All India Commerce Association bearing membership number **O-162**

## Hobbies

- Playing cricket, Carom, Chess, Dancing, Singing, Writing and Composing Songs

## Personal Details:

Name :	Debasis Pahi
DOB:	23/05/1990
Father's Name:	Dushasan Pahi
Mother's Name:	Sailabala Pahi
Nationality:	Indian
Marital Status:	Married
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