

**Awardee Research Papers of 'ICAI International Research Awards 2023'**

S.No.	Title of Research Paper/Book	Category	Country	Award/LOA
1.	Environmental, Social and Governance (ESG) Disclosure and Firm Performance: Does National Culture Matter?	Accounting	Brunei Darussalam	Gold
2.	Determinants and Consequences of Integrated Reporting Disclosures of Non-Financial Listed Firms in An Emerging Economy	Accounting	Sri Lanka	Silver
3.	Electric Vehicles in Business Processes and Sustainable Development	Accounting	India	Bronze
4.	Insurance Fraud Detection: Evidence from Artificial Intelligence and Machine Learning	Auditing	Pakistan	Gold
5.	Whether the Audit Expectation Performance Gap is Expanding Amid Changes in Audit Landscape? New Evidence from an Emerging Economy	Auditing	Sri Lanka	Silver
6.	Deficiencies in the External Auditing Standards in Addressing IT Control Risk a GAP Analysis with Future Research Opportunities and Recommendations	Auditing	South Africa	Bronze
7.	Assessing Productivity Channels of Human Capital in the Southern African Development Community: New Insights from Women's Empowerment	Economics	South Africa	Gold
8.	Supportive Policy Intervention in Incubating Innovative Enterprises for Creation of Self-Reliant Economy	Economics	India	Silver
9.	Do Perceived Risks and Benefits Impact Trust and Willingness to Adopt CBDCs?	Economics	India	Bronze
10.	Corporate Governance, Firms' Characteristics and Environmental Performance Disclosure Practices of Indian Companies	Finance	India	Gold
11.	Corruption, Gender and Credit Constraints: Evidence from South Asian SMEs	Finance	Australia	Silver
12.	What Drives Corporate Cash Holdings in MSMEs? : Evidence from India	Finance	India	Bronze

13.	ICTs Development and Tax Revenue Mobilization in West African Economic and Monetary Union Countries	Taxation	Benin	Gold
14.	Goods and Service Tax and Its Implications on Revenue Efficiency of Sub-National Governments in India: An Empirical Analysis	Taxation	India	Silver
15.	The Ability to Pay Principle and Justice	Taxation	India	Bronze