

ISSN : 0974 - 8482



Promoting Research

Orissa Journal of Commerce

A Quarterly Peer-Reviewed & Refereed Journal
(UGC-CARE Listed)

Volume 44 • Issue 1
January-March 2023

Orissa Journal of Commerce

Volume 44, Issue 1, January-March 2023



ISSN : 0974 - 8482



Orissa Journal of Commerce

Published by : Dr. Malay Kumar Mohanty, Managing Editor
On Behalf of Orissa Commerce Association, Odisha, India.
E-mail : submissionojcoca@gmail.com
Journal Website : www.ojcoca.org

A Publication of

Orissa Commerce Association, Odisha, India