

ISSN : 0974-8482



Orissa Journal of Commerce

A Quarterly Peer-Reviewed & Refereed Journal

**Volume 47
Issue 1**

**January - March
2026**



**A Publication of
Orissa Commerce Association, Odisha, India**

EDITORIAL BOARD

MANAGING EDITOR

Dr. Prabodha Kumar Hota, Former Professor, P. G. Department of Commerce, Utkal University, Bhubaneswar, Odisha, India
Email: prabodhahota@gmail.com

ASSOCIATE EDITOR

Dr. Sanjeeb Kumar Jena, Professor, Department of Commerce, Rajib Gandhi University, Itanagar, Arunachal Pradesh, India
Email: sanjeeb.jena@rgu.ac.in

Dr. Rabindra Kumar Swain, Head, P. G. Department of Commerce, Utkal University, Bhubaneswar, Odisha, India
Email: rabindraswain@utkaluniversity.ac.in

Dr. Pradeepta Kumar Samanta, Associate Professor, NICMAR Business School, NICMAR University, Pune, Maharashtra, India
Email: samanta.pk@gmail.com

Dr. Dhananjay Sahu, Professor, Faculty of Commerce, Banaras Hindu University, Varanasi, Uttar Pradesh, India, Email: dsahu@bhu.ac.in

ASSISTANT EDITOR

Dr. Priyabrata Panda, Assistant Professor, School of Commerce, Gangadhar Meher University, Sambalpur, Odisha, India
Email: pandapriyabrata@rocketmail.com

Dr. Gouri Prava Samal, Assistant Professor, Department of Commerce, Rama Devi Women's University, Odisha, India
Email: pravafinance@gmail.com

Dr. Sweta Leena Hota, 15GA Plot, Defence Colony, Sailashree Vihar, Bhubaneswar, Odisha, India
Email: swetaleenahota@gmail.com

Dr. Maheswar Sethi, Assistant Professor, P.G. Department of Commerce, Berhampur University, Berhampur, Odisha, India
Email: maheswar.sethi1989@gmail.com

Dr. Sakti Ranjan Dash, Assistant Professor, P.G. Department of Commerce, Berhampur University, Berhampur, Odisha, India
Email: shaktiranjan.srd@gmail.com

EDITORIAL ADVISORY BOARD

Dr. R. P. Srivastava, Professor Emeritus, School of Business, University of Kansas, Lawrence, USA
Email: rsrivastava@ku.edu

Dr. Debabrata Mitra, Vice Chancellor, Dakshin Dinajpur University, West Bengal, India
Email: debabratamitrnbu@gmail.com

Dr. Radhe Shyam Pradhan, Former Professor, Central Department of Management, Tribhuvan University & Academic Director, Uniglobe College, Kathmandu, Nepal
Email: rspradhan@uniglobe.edu.np

Dr. Ajay Kumar Singh, Professor, Faculty of Commerce and Business, Delhi School of Economics, University of Delhi, India, Email: drjayksingh@gmail.com

Dr. Manoj Dora, Professor, Faculty of Business and Law, Anglia Ruskin University, Cambridge, London, U.K.
Email: manoj.dora@aru.ac.uk

Dr. Bhimaraya Metri, Director, IIM Nagpur & Patron of Centre of Excellence for Corporate Governance CSR & Sustainability - CGCS, IIM Nagpur, Maharashtra, India
Email: directoroffice@iimnagpur.ac.in

Dr. Seshadev Sahu, Professor, IIM Lucknow, Uttar Pradesh, India, Email: seshadev@iiml.ac.in

Dr. Jinendra Kumar Jain, Professor, Department of Commerce, School of Commerce and Management, Dr. Harisingh Gour Vishwavidyalaya, Sagar, Madhya Pradesh, India, Email: jkjin@dhgsu.edu.in

Dr. Malaya Kumar Mohanty, Former Professor & Registrar, Ravenshaw University, Cuttack, Odisha, India
Email: dr.malaykumarmohanty@gmail.com

Dr. Umesh C. Pattnaik, Former Professor, P.G. Department of Commerce, Berhampur University, Berhampur, Odisha, India, Email: pattnaik.umesh@gmail.com

Dr. Ambika Prasad Pati, Professor, Department of Commerce, North Eastern Hill University, Shillong, India
Email: apatiau@yahoo.com

Dr. Malabika Deo, Former Professor, Department of Commerce, Pondicherry University, Pondicherry, India
Email: deo_malavika@yahoo.co.in

Dr. Ranjan Kumar Bal, Former Vice-chancellor, Asian School of Business Management, Bhubaneswar, Odisha, India
E-mail: ranjanbal58@gmail.com

Dr. Jayanta Kumar Parida, Former Professor, P.G. Department of Commerce, Utkal University, Bhubaneswar, Odisha, India, Email: jayantakp123@gmail.com

Dr. Ashis Kumar Sana, Professor, Department of Commerce, Calcutta University, Kolkata, West Bengal, India
Email: cu.ashis@gmail.com

Dr. Pradipta Banerjee, Professor, Department of Commerce, Sidho-Kanho-Birsha University, Purulia, West Bengal, India, Email: pbanerjeebu@rediffmail.com

Dr. K. V. Achalapati, Former Professor, Department of Commerce and Management, Osmania University, Hyderabad, Telangana, India, Email: achala56@yahoo.co.in

ORISSA JOURNAL OF COMMERCE

Manuscript Guidelines for Contributor(s)/Author(s)

Orissa Journal of Commerce is a Peer Reviewed & Refereed Quarterly Journal published by Orissa Commerce Association. The journal publishes quality and original research manuscripts in English language in the area of Commerce, Management and Economics. The manuscript must be prepared as per following guidelines:

- a) The manuscripts should be prepared in MS Word with 12 point Times New Roman font, 1.5 line spacing and margin of 1 inch on all sides.
- b) An abstract of 150-160 words, 5-6 Keywords and 4-5 JEL Classification codes should be provided in the first page of the manuscript. The length of the manuscript should not exceed 5,000 words excluding reference.
- c) The title of the manuscript should be followed by name, designation, affiliation, email and mobile number of the author(s). The surname of the author(s) should be marked in blue colour.
- d) To ensure anonymity, the author(s) name, designation and other details should appear only on the first page along with the title of the manuscript and should not be repeated anywhere else in the manuscript.
- e) The main body of the manuscript should contain: 1. Introduction, 2. Review of Literature, 3. Objective and Hypothesis, 4. Research Methodology, 5. Data Analysis, 6. Results and Discussion, and 7. Conclusion. The conclusion should include research outcomes, implications of research on industry, academia and policy making, and future scope of research (if any). The subheadings under each of the main headings should also be numbered accordingly.
- f) The tables and figures with their sources should appear in the manuscript near/after where they are referred in the text. All tables and figures should be numbered (Table 1, 2, 3 ... & Figure 1, 2, 3 ...) and cited in the text. Figures should be of high quality (300 dpi or more).
- g) All works cited in the manuscript should be reflected in the reference section. References should be according to latest edition of APA style arranged in alphabetical order.
- h) Manuscripts received in the prescribed journal format only will be processed for review.
- i) Every manuscript should accompany a Turnitin anti-plagiarism similarity index report. The plagiarism should be within 10% (8 word combination). Further, it should not be more than 1% from one source.
- j) The Editorial Board reserves the right to accept a manuscript for publication. Manuscripts are processed and reviewed through a blind referral system by experts in the subject areas. Accepted manuscripts are subject to editorial changes. All the correspondences including acceptance/revision/ rejection will be made to the corresponding author.

*For publication in journal, research manuscript must be submitted to: submission.ojc@gmail.com
For more details the contributor(s)/author(s) may visit the journal website: www.ojcoca.org*



Orissa Journal of Commerce

Published by: Dr. Prabodha Kumar Hota, Managing Editor

On behalf of Orissa Commerce Association, Odisha, India

Email: submission.ojc@gmail.com

Journal Website: www.ojcoca.org