

Indian Journal of Accounting

A National Bi-annual Double-Blind Peer Reviewed Refereed Journal of IAA



Indian Accounting Association (IAA)

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MESSAGE FROM THE CHIEF EDITOR



Accounting education is at the verge of sea changes due to technological changes. The use of Artificial intelligence and automation in accounting education has impacted accounting as a whole. Better decisions in business is capable now with the help of data analytics. Many changes can be seen in the accounting curriculum, including forensic accounting, fintech and cyber security. Real life case studies are being extensively used in classrooms to equip students to experience the real life problems. Focus on international accounting standards have given accounting a globalised view. Accounting has partnered with finance, management and other areas to give an interdisciplinary perspective. The need of the hour is to adapt to the changes in accounting and to embrace the changes. The role of academicians, research scholars and students are gaining significance in making the relevant updates. Research scholars can contribute scholarly articles on artificial intelligence in accounting, ESG, fin tech etc. Indian Journal of Accounting provides a platform for research scholars, students, academicians, and policymakers to contribute valuable papers relating to the recent changes in accounting.

Indian Accounting Association has 61 branches across India and around 9000 members. The Indian Accounting Association conducts National Accounting Talent Search Examination every year since 2009 to measure the nationwide accounting knowledge at the junior and senior levels. The best performer in the National Accounting Talent Search Examination is awarded a cash prize of Rs.21000 with a trophy and certificate at the junior level. The cash prize is Rs.25000, trophy and certificate for the senior level. This is usually conducted during February every year. The Indian Accounting Association has recently introduced a model curriculum for the accounting aspirants to provide them with the new insights on the advancements in the accounting field.

I congratulate all the contributors for their commendable articles and look forward to path breaking articles in the field of accounting and finance. I extend my deep sense of gratitude

to Prof. Gabriel Simon Thattil for the timely guidance and coordination. My gratitude is due to the Associate Editors, Dr Priya S and Dr Arun Lawrence for their exemplary work. I am indebted to all the panel of reviewers who have done a remarkable job while reviewing the articles and ensured the articles met quality standards.



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MESSAGE FROM THE PRESIDENT



I feel it is a great honour to be the President of the Indian Accounting Association. I take this opportunity to congratulate Chief Editor of the Journal, Prof. R. Nimi Dev and her team for keeping up the tradition of her predecessors in timely publication of the journal with good research papers after getting it reviewed by the experts in the area of accounting.

Indian Journal of Accounting a biannual research journal is an official publication of the Indian Accounting Association to promote research in the area of accounting, finance and taxation. Indian Accounting Association is one of the top influential associations in the world because of the dedicated efforts of all our Past Presidents, EC Members, Office Bearers, Branch Chairpersons and Secretaries and Life Members.

Indian Accounting Association is conducting a series of academic activities like; seminars, webinars, faculty development programmes, workshops, curriculum development, national accounting talent search test, e-content, liaison with professional bodies in India and abroad. On this occasion, I appreciate the dedicated efforts of Prof. Sanjay Bhayani, General Secretary of IAA for updating website with good number of features for enriching member services.

Accounting as a discipline has expanded in terms of both size and complexity over the past 25 years. Now, accounting professionals are focusing on practical orientation and integration technology due to changes in business environment. Hence, there is a need for dissemination of contemporary accounting knowledge and emphasis on accounting research among

academicians and practitioners. I take this opportunity to appeal to the academic fraternity to focus on recent developments in the area of accounting and contribute papers for Indian Journal of Accounting.

With best wishes



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Volume 56

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Sl. No.	Title of the Research Paper	Page No.
1	AN EMPIRICAL ANALYSIS OF HEDGED ITEMS AND DERIVATIVE INSTRUMENTS EMPLOYED FOR HEDGING BY INDIAN COMPANIES - Mahesh K S & Dr. B. Mahadevappa	1 - 17
2	GREEN DISCLOSURE PRACTICES IN GLOBAL CORPORATIONS: A LITERATURE SYNTHESIS - Dr. Asha Sharma & Manish Swami	18 - 35
3	COMMERCIAL VIABILITY OF BLUE TEA PRODUCTION IN NORTH 24 PARGANAS DISTRICT: A COMPARATIVE STUDY WITH GREEN TEA - Saikat Dutta & Goutam Bhowmik	36 - 49
4	A BIBLIOMETRIC STUDY ON RECENT TRENDS IN CARBON EMISSIONS AND DYNAMICS OF CARBON TRADING - Shaifali Bareja & Prof. (Dr.) Vidhi Bhargava	50 - 69
5	CORPORATE SUSTAINABILITY SCORE: A SECTORAL AND TREND ANALYSIS OF BSE 100 COMPANIES - Sougata Mondal & Sanjib Mitra	70 - 77
6	A STUDY ON IMPACT OF NATIONAL EDUCATION POLICY 2020 ON ACCOUNTING EDUCATION - Dr. Sanjay J. Bhayani & Dr. Butalal C. Ajmera	78 - 95
7	A STUDY ON THE IMPACT OF ARTIFICIAL INTELLIGENCE ON THE ACCOUNTING PROFESSION: A STUDY OF SMALL-SCALE INDUSTRIES OF RAJASTHAN - Himalaya Singh & Dr. Shilpa Vardia	96 - 108
8	AN EVALUATIVE ANALYSIS OF NON-PERFORMING ASSETS IN THE INDIAN BANKING SECTOR - Dr. Priyanka Singh & Dr. Ashish Patel	109 - 120
9	BEYOND THE BALANCE SHEET: DECODING THE PROFITABILITY-DIVIDEND RELATIONSHIP IN THE SHARE MARKET - Praseedha S J, Dr. Harikumar P N & Dr. Gabriel Simon Thattil	121 - 129
10	ROLE OF TECHNOLOGY IN BANKING SERVICES: A STUDY - Sr. Prof. V. Appa Rao & Mr. Venkatesh Maddeni	130 -153