46th ALL INDIA ACCOUNTING CONFERENCE AND INTERNATIONAL SEMINAR ON ACCOUNTING EDUCATION & RESEARCH 23rd to 24th November 2024

Organized by

The South Bengal Branch of Indian Accounting Association with St. Xavier's College (Autonomous), Kolkata, Umeschandra College, Kolkata, and Prabhat Kumar College, Contai. Vidyasagar University, Midnapore, Mahatma Gandhi University, Mahishadal, and EIILM, Kolkata

Technical Session One:

Financial Shenanigans

Technical Session Two:

Sustainable Finance & Investment: Issues & Prospects

Technical Session Three:

GST- Unified Taxation: Accounting Challenges

International Seminar I

Accounting Education

International Seminar II

Accounting Research

Prof. Arindam Gupta

Conference Secretary

Professor of Commerce and Dean (Acting), Faculty of Arts and Commerce,

Vidyasagar University, Midnapore - 721 102, W.B., India.

Email: 46iaaconference@gmail.com

Mob: +91 9433473514

INDIAN ACCOUNTING ASSOCIATION - OFFICE BEARERS



President
Prof. V. Appa Rao
Senior Professor & Executive Council Member,
Department of Commerce,
Osmania University,
Hyderabad- 500 007, Telangana
Email: varakalaapparao@gmail.com



Vice-President (Sr.)
Prof. K. S. Thakur
Vice Chancellor,
Govind Guru Tribal University,
Banswara - 327 001, Rajasthan
Email: ks.thakur@rediffmail.com



Vice-President (Jr.)
Prof. Gabriel Simon Thattil
Dean, Faculty of Commerce, University of Kerala,
Thiruvananthapuram-695 581, Kerala
Email: simon.thattil@gmail.com



General Secretary
Prof. Sanjay Bhayani
Dean, Professor and Head,
Department of Business Management,
Saurashtra University,
Rajkot-360 005, Gujarat
Email: generalsecretaryiaa@gmail.com,
sjbhayani@gmail.com



Treasurer
Prof. Satyajit Dhar

Department of Business Administration,
Kalyani University,
Kalyani, Nadia,741 235 West Bengal
Email: treasurerofficialiaa@gmail.com,
satyajitdhar@yahoo.co.in



Chief Editor
Dr. Nimi Dev R.

Professor and Head, Department of Commerce,
MMS Government Arts and Science College,
Malayinkeezhu,
University of Kerala, Thiruvananthapuram695571, Kerala.
Email: chiefeditorija@gmail.com,
drnimidevr@gmail.com



Joint Secretary
Prof. Jinendra Jain
Professor, Department of Commerce,
Harisingh Gour Vishwavidyalaya,
Sagar-470 003, Madhya Pradesh
Email: dr.jinendrakumarjain@gmail.com



CMA. Dr. Gaddam Naresh Reddy
Professor of Commerce,
University College of Commerce and Business Management,
Osmania University,Hyderabad - 500 007, Telangana
Email: gaddamnareshreddy@osmania.ac.in

INDIAN ACCOUNTING ASSOCIATION (IAA)

EXECUTIVE COMMITTEE

PRESIDENT VICE	PRESIDENT (Sr)	VICE PRESIDENT (Jr)
Prof. V. Appa Rao	Prof. K. S. Thakur	Prof. Gabriel Simon Thattil
Senior Professor & Executive Council	Vice Chancellor,	Dean,
Member,	Govind Guru Tribal University,	Faculty of Commerce, University of
Department of Commerce,	Banswara - 327 001, Rajasthan	Kerala,
Osmania University,	Email: ks.thakur@rediffmail.com	Thiruvananthapuram-695 581, Kerala
Hyderabad- 500 007, Telangana		Email: <u>simon.thattil@gmail.com</u>
Email: varakalaapparao@gmail.com GENERAL SECRETARY	TREASURER	CHIEF EDITOR
		Dr. Nimi Dev R.
Prof. Sanjay Bhayani Dean, Professor and Head,	Prof. Satyajit Dhar Department of Business Administration,	HOD and Professor, Department of
Department of Business Management,	Kalyani University,	Commerce, MMS Government Arts and
Saurashtra University,	Kalyani, Nadia, - 741 235	Science College, Malayinkeezhu,
Rajkot-360 005, Gujarat.	West Bengal.	Research Supervisor. University of
Email:generalsecretaryiaa@gmail.com,	Email:treasurerofficialiaa@gmail.com,	Kerala.
sjbhayani@gmail.com	satyajitdhar@yahoo.co.in	
JOINT SECRETARY	JOINT TREASURER	
Prof. Jinendra Jain	CMA. Dr. Gaddam Naresh Reddy	
Professor,	Professor of Commerce	
Department of Commerce,	University College of Commerce and	
Harisingh Gour Vishwavidyalaya,	Business Management,	
Sagar-470 003, Madhya Pradesh Email: dr.jinendrakumarjain@gmail.com	Osmania University, Hyderabad - 500 007, Telangana	
Email: dr.jinendrakumarjain@gmail.com	Email:gaddamnareshreddy@osmania.ac	
	in	
Member (Ex-Officio)	Member (Ex-Officio)- Editor	Member (Ex-Officio)- Editor
Prof. B Banerjee President	Prof. Sudipti Banerjea Retired	Prof. K. Sasikumar
IAA Research Foundation	Professor Department of Commerce	Former Professor, Head & Dean
Kolkata (WB)	University of Calcutta, Kolkata (W.B.)	Department of Commerce
		University of Kerala,
		Thiruvananthapuram- 695581 (Kerala)
	Jodhpur Elected	
East Zone	West Zone	North Zone
Dr. Dharen Kumar V Pandey, Patna	Prof. Shiv Prasad, Ajmer	Result Not Declared due to technical issue.
Prof. Satyajit Dhar, Kolkatta	Dr. Shivraj Singh, Jaipur	
South Zone	Central Zone	
Dr. G. Naresh Reddy, Hyderabad	Dr. Ashish Mathur, Amarkantak	
Dr. Ajesh S. R., Thiruvananthapuram	Dr. Anshu Gupta, Gorakhpur	
	Hyderabad Elected	
East Zone	East Zone	East Zone
Prof. Ashish Kumar Sana, Kolkata	Prof. Ashish Kumar Sana, Kolkata	Prof. Ashish Kumar Sana, Kolkata
Dr. Sabat Kumar Digal, Bhubaneswar	Dr. Sabat Kumar Digal, Bhubaneswar	Dr. Sabat Kumar Digal, Bhubaneswar
South Zone	South Zone	South Zone
No Any Valid Nomination Received	No Any Valid Nomination Received	No Any Valid Nomination Received
Fort 7 and	Gwalior Elected	North Zone
East Zone	West Zone	North Zone
Mr. Varun Kumar Rai, Patna	Dr. Meenu Maheshwari, Kota	Aamir Khan - 02 years, NCR
Prof. Manas Naskar, South Bengal	Dr. Manish Vadera, Jodhpur	Dr. Surender Singh - 02 Years, Delhi
		Prof. Anil Kumar - 03 Years, Delhi
South Zone	Central Zone	Dr. J. L. Gupta - 03 Years, NCR
Dr. G. Naresh Reddy, Hyderabad	Dr. Ashish Mathur, Amarkantak	
Di. G. Haresii Neday, Hyderabad	Di. Ashishi Wathai, Allia Kantak	

Dr. Ajesh S. R., Thiruvananthapuram	Dr. Anshu Gupta, Gorakhpur		
Trivandrum Elected			
East Zone	West Zone	North Zone	
Dr. Dilip Kumar Karak – Kolkata	Dr. Krishna Gupta - Jaipur	Dr. Jitendra Kumar Sharma – Shimla	
Dr. Arindam Das – South Bengal	Dr. Shailesh N. Ransariya – Saurashtra	Dr. Rajendra Prasad Meena – South	
		Haryana	
South Zone	Central Zone		
Dr. Pradeep Kumar N – Kerala	Dr. Shailendra Singh Bhadouria –		
	Amarkantak		
Dr. Vineeth Chandra K.S Alappuzha	Dr. Kapil R. Chandoriya – Gwalior		
	Trivandrum Co-opted		
East Zone	West Zone	North Zone	
Dr. Basanta Khamrui, Kolkata	Dr. Manguram, Jodhpur	Dr. Ashish Mathur, South Haryana	
Dr. Pronam Dhar, South Bengal	Dr. Shiv Prasad, Ajmer	Dr. Laxman Ram Paliwal, Delhi	
Dr. Rabindra Kumar Swain, Bhubaneswar	Dr. Ashvin Solanki, Saurashtra	Dr. Sunil Kumar Gupta, Delhi	
South Zone	Central Zone		
Dr. Biju T, Kerala	Dr. Anisha Satsangi, Agra		
Mr. Venkatesh Maddeni, Hyderabad	Dr. Sunita Srivastava, Lucknow		
Dr. D. Chennapa, Hyderabad	Dr. M. Sanjoy Singh, Gwalior		
Special Invitee			
Dr. Vinita Kumari, Patna	Dr. Anil Rathod, Akola	Dr. Baiju Ramchandran, Kerala	
Dr. Manvinder Sing Pahwa, Jorhat	Dr. K. A. Goyal, Jodhpur,	Deeksha S., Karnataka	
Dr. Pradipta Banerjee, South Bengal	Dr., CA K. Ch. AVSN Murthy, Hyderabad, Accounts	Dr. Pushpendra Mishra, Lucknow	

PAST GENERAL SECRETARIES

Prof. HS Kulshreshtha (Late)	Prof. Mukund Lal (Late)	Dr. S.K. Singh
(1969-1978)	3) (1978-1993) (1993-199	
Prof. D Prabhakara Rao Prof. G Soral		Prof. Gabriel Simon Thattil
(1994-2013)	(2014-2016)	(2016-2019)

BRANCH SECRETARIES

AGRA			
M 09412261810	AGRA	AHMEDABAD	AJMER
AKOLA Dr. A. M. Raut Dr. Vineeth Chandra K S (M) 9403872151 (M) 9415471235 (M) 9411470074 (M) 9893384038 BHUBANESWAR Dr. Rabindra Kumar Swain (M) 9437375400 (M) 7587483579 (M) 9814290018 (M) 98314290018 (M) 97587483579 (M) 9814290018 (M) 9814290018 (M) 97600530 (M) 7587483579 (M) 981085774 (M) 981085774 (M) 984000530 (M) 9842733424 (M) 981085774 (M) 981085774 (M) 981085774 (M) 981085774 (M) 981085774 (M) 9415339988 (M) 9415339988 (M) 9415339988 (M) 9415339988 (M) 9415339988 (M) 9415339988 (M) 9706474151 (M) 9425339306 (M) 9491344950 (M) 9425383514 (M) 9829321067 (M) 9425383514 (M) 9829321067 (M) 9425383514 (M) 9829321067 (M) 9419095039 (M) 941	Prof. Pramod Kumar	Prof. Ketan Upadhyay	Prof. Shiv Prasad
Dr. A. M. Raut Dr. Vineeth Chandra K S Prof. S. S. Bhadoria (M) 9403877151 (M) 9846526622 (M) 9425737109 AVADH BAREILLY BHOPAL Dr. Krishna Kumar Dr. A. K. Saxena (M) 9893384038 (M) 9415471235 (M) 9411470074 (M) 9893384038 BHUBANESWAR BILASPUR CHANDIGARH Dr. Rabindra Kumar Swain (M) 7587483579 (M) 9814290018 CHENNAI COIMBATORE DELHI Dr. P. BALAJI Dr. Venkatesh. J Prof. Anil Kumar (M) 9176000530 (M) 9842733424 (M) 981085774 DIBRUGARH GOA GORAKHAPUR Dr. Ashit Saha Anson Leopold Albuquerque Prof. A.K. Tiwari (M) 9435002727 (M) 9158283580 (M) 94153339988 HYDERABAD CMA. Dr. Gaddam Naresh GUWAHATI GWALIOR CMA. Dr. Gaddam Naresh Panchanan Barman Dr. R. C. Gupta Reddy (M) 9706474151 (M) 9425339306 (M) 9491344950 JABALPUR JAPUR JAMMU KASHMIR Dr. N. C. Tripathi (M	(M) 09412261810	(M) 9426531851	(M) 9414007858
M) 9403872151	AKOLA	ALAPPUZHA	AMARKANTAK
AVADH BAREILLY BHOPAL Dr. Krishna Kumar Dr. A. K. Saxena (M) 9415471235 (M) 9411470074 (M) 9893384038 BHUBANESWAR BILASPUR CHANDIGARH Dr. Rabindra Kumar Swain (M) 9437375400 (M) 7587483579 (M) 9814290018 CHENNAI COIMBATORE DELHI Dr. P. BALAJI Dr. Venkatesh. J Prof. Anil Kumar (M) 9176000530 (M) 9842733424 (M) 981085774 DIBRUGARH GOA GORAKHAPUR Prof. A.K. Tiwari (M) 9435002727 (M) 9158283580 (M) 9415339988 HYDERABAD CMA. Dr. Gaddam Naresh Reddy (M) 9706474151 (M) 9425339306 (M) 9491344950 JABALPUR JAIPUR JAIMMU KASHMIR Prof. S.S. Modi (M) 9425383514 (M) 9829321067 (M) 9419095039 (M) 9429095039 (M) 943949509 (M) 943949009 KARNATAKA KERALA KOCH Lineesh P (M) 9945421819 (M) 9496275305 (M) 9447795204 KOLKATA KOTA KOZHIKODE Satyajit Dhar CMA. Dr. K. C. Kabra Dr. Vikash Kumar Dr.	Dr. A. M. Raut	Dr. Vineeth Chandra K S	Prof. S. S. Bhadoria
Dr. Krishna Kumar Dr. A. K. Saxena Dr. Sharda Gangwar (M) 9415471235 (M) 9411470074 (M) 9893384038 BHUBANESWAR BILASPUR CHANDIGARH Dr. Rabindra Kumar Swain Dr. Amit Manglani Dr. Taranjit Rao (M) 9437375400 (M) 7587483579 (M) 9814290018 CHENNAI COIMBATORE DELHI Dr. P. BALAJI Dr. Venkatesh. J Prof. Anil Kumar (M) 9176000530 (M) 9842733424 (M) 981085774 DIBRUGARH GOA GORAKHAPUR Dr. Ashit Saha Anson Leopold Albuquerque Prof. A.K. Tiwari (M) 9435002727 (M) 9158283580 (M) 9415339988 HYDERABAD CMA. Dr. Gaddam Naresh GUWAHATI GWALIOR CMA. Dr. Gaddam Naresh Panchanan Barman Dr. R. C. Gupta (M) 9491344950 (M) 9706474151 (M) 9425339306 (M) 9491344950 JABALPUR JARMU KASHMIR Prof. Syed Javed Kamili (M) 9425383514 (M) 9829321067 (M) 9419095039 Dr. Mangu Ram Pahwa Dr. Manisha Gupta (M	(M) 9403872151	(M) 9846526622	(M) 9425737109
M 9415471235 M 9411470074 M 9893384038	AVADH	BAREILLY	BHOPAL
BHUBANESWAR Dr. Amit Manglani Dr. Taranjit Rao (M) 9437375400 (M) 7587483579 (M) 9814290018 DELHI Dr. P. BALAJI Dr. Venkatesh. J Prof. Anil Kumar (M) 9176000530 (M) 9842733424 (M) 981085774 DIBRUGARH Dr. Ashit Saha Anson Leopold Albuquerque (M) 9435002727 (M) 9158283580 (M) 9415339988 HYDERABAD CMA. Dr. Gaddam Naresh Panchanan Barman Dr. R. C. Gupta (M) 9706474151 (M) 9425339306 (M) 9419344950 JABALPUR JAIPUR JAIPUR JAIMU KASHMIR Prof. S.S. Modi Prof. Syed Javed Kamili (M) 9425383514 (M) 9829321067 (M) 9419095039 JODHPUR Dr. Mangu Ram (M) 9828810688 (M) 9634330885 (M) 9919440909 KARNATAKA KERALA Prof. Gabriel Simon Thattil Lineesh P (M) 99433463658 (M) 94100441150 LUCKNOW MEGHALAYA Dr. Vikash Kumar Dr. K. C. Kabra Dr. Vikash Kumar Dr.	Dr. Krishna Kumar	Dr. A. K. Saxena	Dr. Sharda Gangwar
Dr. Rabindra Kumar Swain (M) 9437375400 Dr. Amit Manglani (M) 7587483579 Dr. Taranjit Rao (M) 9814290018 CHENNAI Dr. P. BALAJI COIMBATORE Dr. Venkatesh. J Dr. Venkatesh. J Dr. Venkatesh. J Prof. Anil Kumar DELHI Prof. Anil Kumar (M) 9176000530 (M) 9842733424 (M) 981085774 DIBRUGARH Dr. Ashit Saha Dr. Ashit Saha Anson Leopold Albuquerque (M) 9435002727 GOA GORAKHAPUR Prof. A.K. Tiwari (M) 9415339988 GUWAHATI Panchanan Barman (M) 9706474151 GWALIOR GWALIOR Dr. R. C. Gupta (M) 9425339306 CMA. Dr. Gaddam Naresh Reddy (M) 9491344950 JABALPUR Dr. N. C. Tripathi (M) 9425383514 JAIPUR Prof. S.S. Modi (M) 9829321067 JAMMU KASHMIR Prof. Syed Javed Kamili (M) 9419095039 JORHAT Prof (Dr) Manvinder Singh Dr. Mangu Ram (M) 9828810688 KANPUR Dr. Manisha Gupta (M) 9945421819 KANPUR Dr. Manisha Gupta (M) 9945421819 KOCHI Lineesh P (M) 9447795204 KOCHI Chinesh P (M) 94433463658 KOTH KOTA KOTA KOTA KOTA KOZHIKODE Prof (Dr) Sateesh E.K. (M) 9400441150 Dr. Pushpendra Misra Dr. K. C. Kabra Dr. Vikash Kumar	(M) 9415471235	(M) 9411470074	(M) 9893384038
(M) 9437375400 (M) 7587483579 (M) 9814290018 CHENNAI COIMBATORE DELHI Dr. P. BALAJI Dr. Venkatesh. J Prof. Anil Kumar (M) 9176000530 (M) 9842733424 (M) 981085774 DIBRUGARH GOA GORAKHAPUR Dr. Ashit Saha Anson Leopold Albuquerque Prof. A.K. Tiwari (M) 9435002727 (M) 9158283580 (M) 9415339988 GUWAHATI GWALIOR CMA. Dr. Gaddam Naresh Panchanan Barman Dr. R. C. Gupta Reddy (M) 9706474151 (M) 9425339306 (M) 9491344950 JABALPUR JAIPUR JAMMU KASHMIR Dr. N. C. Tripathi Prof. S.S. Modi Prof. Syed Javed Kamili (M) 9425383514 (M) 9829321067 (M) 9419095039 JORHAT Prof. Mangu Ram Dr. Mangu Ram Dr. Manjaha Gupta (M) 99828810688 (M) 9634330885 (M) 9919440909 KARNATAKA KERALA KOCHI Dr. B.A. Karunakara Reddy (M) 9496275305 (M) 9447795204 KOLKATA KOTA KOTA KOTHIKODE	BHUBANESWAR	BILASPUR	CHANDIGARH
CHENNAI Dr. Venkatesh. J Prof. Anil Kumar (M) 9176000530 (M) 9842733424 (M) 981085774 DIBRUGARH GOA GORAKHAPUR Prof. A.K. Tiwari (M) 9435002727 (M) 9158283580 (M) 9415339988 HYDERABAD CMA. Dr. Gaddam Naresh Reddy (M) 9706474151 (M) 9425339306 (M) 9491344950 JABALPUR Dr. N. C. Tripathi (M) 9829321067 (M) 9419095039 JORHAT JODHPUR Prof (Dr) Manvinder Singh Dr. Mangu Ram (M) 9828810688 (M) 9634330885 (M) 9919440909 KARNATAKA KERALA KOCHI Lineesh P (M) 9945421819 (M) 9496275305 (M) 9400441150 LUCKNOW MEGHALAYA Dr. Pushpendra Misra Dr. Vikash Kumar Dr. Vi	Dr. Rabindra Kumar Swain	Dr. Amit Manglani	Dr. Taranjit Rao
Dr. P. BALAJI Dr. Venkatesh. J Prof. Anil Kumar (M) 9176000530 (M) 9842733424 (M) 981085774 DIBRUGARH GOA GORAKHAPUR Dr. Ashit Saha Anson Leopold Albuquerque Prof. A.K. Tiwari (M) 9435002727 (M) 9158283580 (M) 9415339988 GUWAHATI GWALIOR CMA. Dr. Gaddam Naresh Panchanan Barman Dr. R. C. Gupta Reddy (M) 9706474151 (M) 9425339306 (M) 9491344950 JABALPUR JAIPUR JAMMU KASHMIR Dr. N. C. Tripathi Prof. S.S. Modi Prof. Syed Javed Kamili (M) 9425383514 (M) 9829321067 (M) 9419095039 JODHPUR Prof (Dr) Manvinder Singh KANPUR Dr. Mangu Ram Pahwa Dr. Manisha Gupta (M) 9828810688 (M) 9634330885 (M) 9919440909 KARNATAKA KERALA KOCHI Dr. BA. Karunakara Reddy Prof. Gabriel Simon Thattil Lineesh P (M) 9496275305 (M) 9447795204 KOLKATA KOTA KOZHIKODE Satyajit Dhar (M) 9	(M) 9437375400	(M) 7587483579	(M) 9814290018
M 9176000530 M 9842733424 M 981085774 DIBRUGARH GOA GORAKHAPUR Dr. Ashit Saha Anson Leopold Albuquerque (M) 9435002727 (M) 9158283580 (M) 9415339988 GUWAHATI GWALIOR CMA. Dr. Gaddam Naresh Panchanan Barman Dr. R. C. Gupta Reddy (M) 9706474151 (M) 9425339306 (M) 9491344950 JABALPUR JAIPUR JAMMU KASHMIR Dr. N. C. Tripathi Prof. S.S. Modi Prof. Syed Javed Kamili (M) 9425383514 (M) 9829321067 (M) 9419095039 JODHPUR Prof (Dr) Manvinder Singh KANPUR Dr. Mangu Ram Pahwa Dr. Manisha Gupta (M) 9828810688 (M) 9634330885 (M) 9919440909 KARNATAKA KERALA KOCHI Dr. BA. Karunakara Reddy Prof. Gabriel Simon Thattil Lineesh P (M) 9945421819 (M) 9496275305 (M) 9447795204 KOLKATA KOTA KOZHIKODE Satyajit Dhar CMARCH CMARCH Prof (Dr) Sateesh E.K. (M) 9433463658 (M) 9461073979 (M) 9400441150 Dr. Pushpendra Misra Dr. K. C. Kabra Dr. Vikash Kumar	CHENNAI	COIMBATORE	DELHI
DIBRUGARH GOA GORAKHAPUR Dr. Ashit Saha Anson Leopold Albuquerque Prof. A.K. Tiwari (M) 9435002727 (M) 9158283580 (M) 9415339988 GUWAHATI GWALIOR CMA. Dr. Gaddam Naresh Panchanan Barman Dr. R. C. Gupta Reddy (M) 9706474151 (M) 9425339306 (M) 9491344950 JABALPUR JAIPUR JAMMU KASHMIR Dr. N. C. Tripathi Prof. S.S. Modi Prof. Syed Javed Kamili (M) 9425383514 (M) 9829321067 (M) 9419095039 JODHPUR Prof (Dr) Manvinder Singh KANPUR Dr. Mangu Ram Pahwa Dr. Manisha Gupta (M) 9828810688 (M) 9634330885 (M) 9919440909 KARNATAKA KERALA KOCHI Dr. B.A. Karunakara Reddy (M) 9496275305 (M) 9447795204 KOLKATA KOTA KOZHIKODE Satyajit Dhar Dr. Meenu Maheshwari Prof (Dr) Sateesh E.K. (M) 9433463658 (M) 9461073979 (M) 9400441150 LUCKNOW MEGHALAYA Dr. Vikash Kumar	Dr. P. BALAJI	Dr. Venkatesh. J	Prof. Anil Kumar
Dr. Ashit Saha (M) 9435002727 Anson Leopold Albuquerque (M) 9158283580 Prof. A.K. Tiwari (M) 9415339988 GUWAHATI Panchanan Barman (M) 9706474151 GWALIOR (M) 9425339306 CMA. Dr. Gaddam Naresh Reddy (M) 9491344950 JABALPUR Dr. N. C. Tripathi (M) 9425383514 JAIPUR Prof. S.S. Modi (M) 9829321067 JAMMU KASHMIR Prof. Syed Javed Kamili (M) 9419095039 JORHAT Dr. Mangu Ram (M) 9828810688 Prof. (Dr.) Manvinder Singh Pahwa (M) 9634330885 KANPUR Dr. Manisha Gupta (M) 9919440909 KARNATAKA Dr. B.A. Karunakara Reddy (M) 9945421819 KERALA KOCHI Lineesh P (M) 9496275305 KOCHI Lineesh P (M) 9447795204 KOLKATA Satyajit Dhar (M) 9433463658 Dr. Meenu Maheshwari (M) 9461073979 Prof. (Dr.) Sateesh E.K. (M) 9400441150 LUCKNOW Dr. Pushpendra Misra Dr. K. C. Kabra Dr. Vikash Kumar	(M) 9176000530	(M) 9842733424	(M) 981085774
(M) 9435002727 (M) 9158283580 (M) 9415339988 GUWAHATI GWALIOR CMA. Dr. Gaddam Naresh Panchanan Barman Dr. R. C. Gupta Reddy (M) 9706474151 (M) 9425339306 (M) 9491344950 JABALPUR JAIPUR JAMMU KASHMIR Dr. N. C. Tripathi Prof. S.S. Modi Prof. Syed Javed Kamili (M) 9425383514 (M) 9829321067 (M) 9419095039 JODHPUR Prof (Dr) Manvinder Singh KANPUR Dr. Mangu Ram Pahwa Dr. Manisha Gupta (M) 9828810688 (M) 9634330885 (M) 9919440909 KARNATAKA KERALA KOCHI Dr. B.A. Karunakara Reddy Prof. Gabriel Simon Thattil Lineesh P (M) 9945421819 (M) 9496275305 (M) 9447795204 KOLKATA KOTA KOZHIKODE Satyajit Dhar Dr. Meenu Maheshwari Prof (Dr) Sateesh E.K. (M) 9433463658 (M) 9461073979 (M) 9400441150 LUCKNOW MEGHALAYA Dr. Vikash Kumar	DIBRUGARH	GOA	GORAKHAPUR
HYDERABAD GUWAHATI GWALIOR CMA. Dr. Gaddam Naresh Panchanan Barman Dr. R. C. Gupta Reddy (M) 9706474151 (M) 9425339306 (M) 9491344950 JABALPUR JAIPUR JAMMU KASHMIR Prof. S.S. Modi Prof. Syed Javed Kamili (M) 9425383514 (M) 9829321067 (M) 9419095039 JORHAT Prof (Dr) Manvinder Singh Dr. Mangu Ram Pahwa Dr. Manisha Gupta (M) 9828810688 (M) 9634330885 (M) 9919440909 KARNATAKA KERALA KOCHI Lineesh P (M) 9945421819 (M) 9496275305 (M) 9447795204 KOLKATA KOTA KOZHIKODE Satyajit Dhar Dr. Meenu Maheshwari (M) 9433463658 (M) 9461073979 (M) 9400441150 LUCKNOW MEGHALAYA Dr. Vikash Kumar	Dr. Ashit Saha	Anson Leopold Albuquerque	Prof. A.K. Tiwari
GUWAHATI GWALIOR CMA. Dr. Gaddam Naresh Panchanan Barman Dr. R. C. Gupta Reddy (M) 9706474151 (M) 9425339306 (M) 9491344950 JABALPUR JAIPUR JAMMU KASHMIR Dr. N. C. Tripathi Prof. S.S. Modi Prof. Syed Javed Kamili (M) 9425383514 (M) 9829321067 (M) 9419095039 JORHAT Prof (Dr) Manvinder Singh KANPUR Dr. Mangu Ram Pahwa Dr. Manisha Gupta (M) 9828810688 (M) 9634330885 (M) 9919440909 KARNATAKA KERALA KOCHI Dr. B.A. Karunakara Reddy Prof. Gabriel Simon Thattil Lineesh P (M) 9945421819 (M) 9496275305 (M) 9447795204 KOLKATA KOTA KOZHIKODE Satyajit Dhar Dr. Meenu Maheshwari Prof (Dr) Sateesh E.K. (M) 9433463658 (M) 9461073979 (M) 9400441150 LUCKNOW MEGHALAYA Dr. Vikash Kumar	(M) 9435002727	(M) 9158283580	(M) 9415339988
Panchanan Barman (M) 9706474151 Dr. R. C. Gupta (M) 9425339306 Reddy (M) 9491344950 JABALPUR Dr. N. C. Tripathi (M) 9425383514 JAIPUR Prof. S.S. Modi (M) 9829321067 Prof. Syed Javed Kamili (M) 9419095039 JODHPUR Dr. Mangu Ram (M) 9828810688 Prof (Dr) Manvinder Singh Pahwa (M) 9634330885 KANPUR Dr. Manisha Gupta (M) 9919440909 KARNATAKA Dr. B.A. Karunakara Reddy (M) 9945421819 KERALA KOCHI Lineesh P (M) 9496275305 KOCHI Lineesh P (M) 9447795204 KOTA Satyajit Dhar (M) 9433463658 Dr. Meenu Maheshwari (M) 9461073979 Prof (Dr) Sateesh E.K. (M) 9400441150 LUCKNOW Dr. Pushpendra Misra MEGHALAYA Dr. Vikash Kumar			HYDERABAD
(M) 9706474151 (M) 9425339306 (M) 9491344950 JABALPUR JAIPUR JAMMU KASHMIR Dr. N. C. Tripathi Prof. S.S. Modi Prof. Syed Javed Kamili (M) 9425383514 (M) 9829321067 (M) 9419095039 JORHAT JODHPUR Prof (Dr) Manvinder Singh KANPUR Dr. Mangu Ram Pahwa Dr. Manisha Gupta (M) 9828810688 (M) 9634330885 (M) 9919440909 KARNATAKA KERALA KOCHI Dr. B.A. Karunakara Reddy Prof. Gabriel Simon Thattil Lineesh P (M) 9945421819 (M) 9496275305 (M) 9447795204 KOLKATA KOTA KOZHIKODE Satyajit Dhar Dr. Meenu Maheshwari Prof (Dr) Sateesh E.K. (M) 9433463658 (M) 9461073979 (M) 9400441150 LUCKNOW MEGHALAYA MIRZAPUR Dr. Vikash Kumar Dr. Vikash Kumar	GUWAHATI	GWALIOR	CMA. Dr. Gaddam Naresh
JABALPUR	Panchanan Barman	Dr. R. C. Gupta	Reddy
Dr. N. C. Tripathi Prof. S.S. Modi Prof. Syed Javed Kamili (M) 9425383514 (M) 9829321067 (M) 9419095039 JORHAT JODHPUR Prof (Dr) Manvinder Singh KANPUR Dr. Mangu Ram Pahwa Dr. Manisha Gupta (M) 9828810688 (M) 9634330885 (M) 9919440909 KARNATAKA KERALA KOCHI Dr. B.A. Karunakara Reddy Prof. Gabriel Simon Thattil Lineesh P (M) 9945421819 (M) 9496275305 (M) 9447795204 KOLKATA KOTA KOZHIKODE Satyajit Dhar Dr. Meenu Maheshwari Prof (Dr) Sateesh E.K. (M) 9433463658 (M) 9461073979 (M) 9400441150 LUCKNOW MEGHALAYA MIRZAPUR Dr. Pushpendra Misra Dr. Vikash Kumar	(M) 9706474151	(M) 9425339306	(M) 9491344950
M 9425383514 M 9829321067 M 9419095039	JABALPUR	JAIPUR	JAMMU KASHMIR
JORHAT JODHPUR Prof (Dr) Manvinder Singh Dr. Mangu Ram (M) 9828810688 (M) 9634330885 KARNATAKA KERALA Dr. B.A. Karunakara Reddy (M) 9945421819 KOLKATA KOTA Satyajit Dhar (M) 9433463658 (M) 94961073979 LUCKNOW Dr. Pushpendra Misra JORHAT RANPUR KANPUR Dr. Manisha Gupta (M) 9919440909 KOCHI Lineesh P (M) 9497795204 KOZHIKODE Prof (Dr) Sateesh E.K. (M) 9433463658 (M) 9461073979 MIRZAPUR Dr. Vikash Kumar	Dr. N. C. Tripathi	Prof. S.S. Modi	Prof. Syed Javed Kamili
JODHPUR Prof (Dr) Manvinder Singh KANPUR Dr. Mangu Ram (M) 9828810688 (M) 9634330885 (M) 9919440909 KARNATAKA KERALA KOCHI Dr. B.A. Karunakara Reddy (M) 9496275305 (M) 9447795204 KOLKATA KOTA KOZHIKODE Satyajit Dhar Dr. Meenu Maheshwari (M) 9433463658 (M) 9461073979 (M) 9400441150 LUCKNOW MEGHALAYA Dr. K. C. Kabra Dr. Vikash Kumar	(M) 9425383514	(M) 9829321067	(M) 9419095039
Dr. Mangu Ram Pahwa Dr. Manisha Gupta (M) 9828810688 (M) 9634330885 (M) 9919440909 KARNATAKA KERALA KOCHI Dr. B.A. Karunakara Reddy Prof. Gabriel Simon Thattil Lineesh P (M) 9945421819 (M) 9496275305 (M) 9447795204 KOLKATA KOTA KOZHIKODE Satyajit Dhar Dr. Meenu Maheshwari Prof (Dr) Sateesh E.K. (M) 9433463658 (M) 9461073979 (M) 9400441150 LUCKNOW MEGHALAYA MIRZAPUR Dr. Pushpendra Misra Dr. K. C. Kabra Dr. Vikash Kumar		JORHAT	
(M) 9828810688 (M) 9634330885 (M) 9919440909 KARNATAKA KERALA KOCHI Dr. B.A. Karunakara Reddy Prof. Gabriel Simon Thattil Lineesh P (M) 9945421819 (M) 9496275305 (M) 9447795204 KOLKATA KOTA KOZHIKODE Satyajit Dhar Dr. Meenu Maheshwari Prof (Dr) Sateesh E.K. (M) 9433463658 (M) 9461073979 (M) 9400441150 LUCKNOW MEGHALAYA MIRZAPUR Dr. Pushpendra Misra Dr. K. C. Kabra Dr. Vikash Kumar	JODHPUR	· · ·	KANPUR
KARNATAKA Dr. B.A. Karunakara Reddy (M) 9945421819 KOLKATA KOTA Satyajit Dhar (M) 9433463658 LUCKNOW Dr. Pushpendra Misra KERALA KERALA KOCHI Lineesh P (M) 9496275305 KOTA KOTA KOZHIKODE Prof (Dr) Sateesh E.K. (M) 9461073979 MIRZAPUR Dr. Vikash Kumar	Dr. Mangu Ram	Pahwa	Dr. Manisha Gupta
Dr. B.A. Karunakara Reddy (M) 9945421819Prof. Gabriel Simon Thattil (M) 9496275305Lineesh P (M) 9447795204KOLKATA Satyajit Dhar (M) 9433463658KOTA Dr. Meenu Maheshwari (M) 9461073979KOZHIKODE Prof (Dr) Sateesh E.K. (M) 9400441150LUCKNOW Dr. Pushpendra MisraMEGHALAYA Dr. K. C. KabraMIRZAPUR Dr. Vikash Kumar	(* *) 000001000	(NN) 063433000E	(M) 9919440909
(M) 9945421819 (M) 9496275305 (M) 9447795204 KOLKATA KOTA KOZHIKODE Satyajit Dhar Dr. Meenu Maheshwari Prof (Dr) Sateesh E.K. (M) 9433463658 (M) 9461073979 (M) 9400441150 LUCKNOW MEGHALAYA MIRZAPUR Dr. Pushpendra Misra Dr. K. C. Kabra Dr. Vikash Kumar	(M) 9828810688	(101) 3034330003	(111) 3313110303
KOLKATA KOTA KOZHIKODE Satyajit Dhar Dr. Meenu Maheshwari Prof (Dr) Sateesh E.K. (M) 9433463658 (M) 9461073979 (M) 9400441150 LUCKNOW MEGHALAYA MIRZAPUR Dr. Pushpendra Misra Dr. K. C. Kabra Dr. Vikash Kumar			· '
Satyajit Dhar Dr. Meenu Maheshwari Prof (Dr) Sateesh E.K. (M) 9433463658 (M) 9461073979 (M) 9400441150 LUCKNOW MEGHALAYA MIRZAPUR Dr. Pushpendra Misra Dr. K. C. Kabra Dr. Vikash Kumar	KARNATAKA	KERALA	КОСНІ
(M) 9433463658 (M) 9461073979 (M) 9400441150 LUCKNOW MEGHALAYA MIRZAPUR Dr. Pushpendra Misra Dr. K. C. Kabra Dr. Vikash Kumar	KARNATAKA Dr. B.A. Karunakara Reddy	KERALA Prof. Gabriel Simon Thattil	KOCHI Lineesh P
LUCKNOW MEGHALAYA MIRZAPUR Dr. Pushpendra Misra Dr. K. C. Kabra Dr. Vikash Kumar	KARNATAKA Dr. B.A. Karunakara Reddy (M) 9945421819	KERALA Prof. Gabriel Simon Thattil (M) 9496275305	KOCHI Lineesh P (M) 9447795204
Dr. Pushpendra Misra Dr. K. C. Kabra Dr. Vikash Kumar	KARNATAKA Dr. B.A. Karunakara Reddy (M) 9945421819 KOLKATA Satyajit Dhar	KERALA Prof. Gabriel Simon Thattil (M) 9496275305 KOTA	KOCHI Lineesh P (M) 9447795204 KOZHIKODE
·	KARNATAKA Dr. B.A. Karunakara Reddy (M) 9945421819 KOLKATA Satyajit Dhar	KERALA Prof. Gabriel Simon Thattil (M) 9496275305 KOTA Dr. Meenu Maheshwari	KOCHI Lineesh P (M) 9447795204 KOZHIKODE Prof (Dr) Sateesh E.K.
(M) 9415103233 (M) 9436309498 (M) 9721907369	KARNATAKA Dr. B.A. Karunakara Reddy (M) 9945421819 KOLKATA Satyajit Dhar (M) 9433463658 LUCKNOW	KERALA Prof. Gabriel Simon Thattil (M) 9496275305 KOTA Dr. Meenu Maheshwari (M) 9461073979 MEGHALAYA	KOCHI Lineesh P (M) 9447795204 KOZHIKODE Prof (Dr) Sateesh E.K. (M) 9400441150 MIRZAPUR
	KARNATAKA Dr. B.A. Karunakara Reddy (M) 9945421819 KOLKATA Satyajit Dhar (M) 9433463658 LUCKNOW Dr. Pushpendra Misra	KERALA Prof. Gabriel Simon Thattil (M) 9496275305 KOTA Dr. Meenu Maheshwari (M) 9461073979 MEGHALAYA Dr. K. C. Kabra	KOCHI Lineesh P (M) 9447795204 KOZHIKODE Prof (Dr) Sateesh E.K. (M) 9400441150 MIRZAPUR Dr. Vikash Kumar

MOTIHARI	MUMBAI	NCR
Prof. Pavnesh Kumar	Dr. Ravindra Sing	Dr. J.L. Gupta
(M) 9415582480	(M) 9867081280	(M) 9868124224
NORTH MAHARASHTRA	PATIALA	PATNA
Dr. A. M. Agrawal	Dr. Rohit kumar	Dr. Dharen Kumar Pandey
(M) 9422771777	(M) 9501512500	(M) 8900652564
PONDICHERRY	PUNE	RATLAM
Dr. R. Azhagaiah	Dr. Janardan P. Bhosale	Dr. Abhay Pathak
(M) 9952474095	(M) 9860360733	(M) 9827301320
SAGAR	SALEM	SANGANER
Prof. J. K. Jain	Dr. T.P.J. Bharathi	Prof. M. L. Vedera
(M) 9425436471	(M) 9443499682	(M) 9314240541
SAURASHTRA	SHIMLA	SOUTH BENGAL
Prof. Sanjay Bhayani	Dr. Ashish Nag	Prof. Arindam Das
(M) 9687355199	(M) 9805025126	(M) 9732049027
SOUTH GUJARAT	SOUTH HARYANA	THANE
Dr.(Mrs) Heena S. Oza	Dr. Rajendra Prasad Meena	Dr. Nishikant Jha
(M) 9737114382	(M) 8946947672	(M) 900488343
THANJAVUR	TIRUCHIRAPPALLI	TIRUPATI
Dr. P. Jegan	Dr. C. Paramasivan	Prof. Suresh Babu
(M) 9488888400	(M) 9442384207	(M) 9393607035
UDAIPUR		
Prof. Shurveer S.	VARANASI	VISHAKHAPATNAM
Bhanawat	Prof. Akhil Mishra	Prof. V. Krishna Mohan
(M) 9414156021	(M) 9450707599	(M) 7780531136
WARANGAL		
Dr. Rajendra Katla		
(M) 9848934284		

INDIAN ACCOUNTING ASSOCIATION (IAA)

PAST PRESIDENTS

S. No	Name and Affiliation	Place
1	Shri Raghunath Rai (Late), Chartered Accountant	Varanasi
2	Dr. SN Sen (Late), University of Calcutta	Kolkata
3	Prof. SK Raj Bhandari (Late), BHU	Varanasi
4	Dr. GD Roy (Late), University of Calcutta	Kolkata
5	Prof. MC Bhandari (Late), Chartered Accountant	Kolkata
6	Prof. KS Mathur (Late), University of Rajasthan	Jaipur
7	Dr. R Rajagopalan (Late), Former Addl. Secretary, Govt. of India	New Delhi
8	Prof. LS Porwal (Late), University of Delhi	Delhi
9	Prof. HC Mehrotra (Late), Agra University	Agra
10	Shri SM Dugar, Ex-Member, Company Law Board, Govt. of India	New Delhi
11	Prof. SP Gupta (Late), Rohilkhand University	Bareilly
12	Prof. Sukumar Bhattacharya (Late), Chartered Accountant	Kolkata
13	Prof. Dool Singh (Late), Kurukshetra University	Kurukshetra
14	Prof. MC Khandelwal, Formerly of University of Rajasthan	Jaipur
15	Prof. B Banerjee, Formerly of University of Calcutta	Kolkata
16	Prof. Chote Lal, Formerly of BHU	Varanasi
17	Prof. NM Khandelwal, Formerly of MDS University	Ajmer
18	Prof. UL Gupta (Late), Formerly of JNV University	Jodhpur
19	Prof. KR Sharma, Formerly of MLS University	Udaipur
20	Prof. Bhagwathi Prasad (Late), Formerly of Karnataka University	Dharwar
21	Prof. Nageswar Rao, VC, Indira Gandhi National Open University	Delhi
22	Prof. B Ramesh, Goa University	Goa
23	Prof. K Eresi, Bangalore University	Bangalore
24	Prof. Sugan C Jain (Late), Formerly of University of Rajasthan	Jaipur
25	Dr. NM Singhvi, Formerly of MDS University	Ajmer
26	Prof. B Mohan, Sri Venkateswara University	Tirupati
27	Prof. BS Rajpurohit, Formerly VC of JNV University	Jodhpur
28	Prof. MB Shukla, MG Kashi Vidyapeeth	Varanasi
29	Prof. Ranjan K Bal, Utkal University	Bhubaneswar
30	Prof. KV Achalapathy, Osmania University	Hyderabad
31	Prof. Shirin Rathore, Formerly of University of Delhi	Delhi
32	Prof. GL Dave, Formerly of JNV University	Jodhpur
33	Prof. HS Oza, Formerly of School of Commerce, Gujarat University	Ahmedabad
34	Prof. Umesh Holani, Jiwaji University	Gwalior
35	Prof. K Sasi Kumar, University of Kerala	Thiruvananthapuram
36	Prof. SS Modi, Formerly of University of Rajasthan	Jaipur
37	Prof. Pratapsinh Chauhan, Former VC, Saurashtra University	Rajkot
38	Prof. D Prabhakar Rao, Formerly of Andhra University	Visakhapatnam
39	Prof. Arvind Kumar, University of Lucknow	Lucknow

40	Prof. Karamjeet Singh, Panjab University	Chandigarh
41	Prof. M. Muniraju, Bangalore University	Bangalore
42	Prof. M. Muniraju, Bangalore University	Bangalore
43	Prof. G. Soral, Sukhadia University	Udaipur
44	Prof. M. L. Vadera, Jai Narain Vyas University	Jodhpur
45	Prof. Jasraj Bohra, Jai Narain Vyas University	Jodhpur

PAST CHIEF EDITORS OF IJA

S. No	Name and Affiliation	Place
1	Prof. B Banerjee, Formerly of University of Calcutta	Kolkata
2	Prof. KR Sharma, Formerly of MLS University	Udaipur
3	Prof. JD Agarwal, Indian Institute of Finance	Noida
4	Prof. Nageswar Rao, VC, Indira Gandhi National Open University	Delhi
5	Prof. HS Oza, Formerly of School of Commerce, Gujarat University	Ahmedabad
6	Prof. Umesh Holani, Jiwaji University	Gwalior
7	Prof. S. S. Modi, University of Rajasthan	Jaipur
8	Prof.Gabriel SimonThattil,University of Kerala	Thiruvananthapuram



CALL FOR PAPERS

Indian Journal of Accounting is an official publication of Indian Accounting Association. It is a blind-reviewed refereed, indexed journal published twice a year, in June and December respectively with an ISSN-0972-1479. The scope of journal encompasses all areas of Accounting including Corporate Accounting, Auditing, Taxation, Management Accounting, Cost Accounting, Finance and Information Systems. Manuscripts should be addressed to Dr. Nimi. Dev. R, Chief Editor, Indian Journal of Accounting, Professor and Head, Department of Commerce, MMS Government Arts and Science College, Malayinkeezhu, University of Kerala, Thiruvananthapuram- 695571, Kerala, Email: chiefeditorija@gmail.com

DISCLAIMER

The views expressed by the authors are not those of Indian Accounting Association or IJA. They represent the views of the authors alone. Authors need to ensure authenticity, originality and accuracy of reported facts, IJA will not be responsible for views expressed by the authors in the articles.

GUIDELINES FOR SUBMISSION

- Articles can be submitted throughout the year via the submission portal, https://qtanalytics.in/home/
- All submitted manuscripts must be original. Paper submission must accompany a certificate/ declaration by the author(s) that the paper is his/ their original work and has neither been published nor submitted for publication elsewhere. Please include a plagiarism certificate with less than 5 % plagiarism.
- Manuscript must be in MS Word processor in Calibri font 12pt font size on A-4 size paper with 1" margin from all sides with 1.5-line spacing, and justified.
- References should appear at the end of the paper printed in single space with 10pt font size. References should be listed as per the APA Citation Format latest Edition.
- The length of the paper should be limited to approximately 12 pages including references. (as per the specified layout) excluding tables and figures.
- Tables, figures, etc. should be serially numbered and duly acknowledged. Sources of the data need to be given below each table or figure.
- All but very short mathematical expressions should be displayed on a separate line and centered. Equations must be numbered consecutively on the right margin, using Arabic numerals in parentheses.
- Papers should have an abstract of about 150-250 words.
- The cover page of the paper should contain- Title of the paper, Name of author, Professional affiliation of author(s), Address for correspondence with email and telephone numbers.
- The name of the author(s) should not appear on the manuscript to facilitate blind review Editorial decisions regarding publication will be communicated within a month from receipt of the manuscript.

Dr. Nimi. Dev. R Chief Editor

Indian Journal of Accounting (IJA)

Professor and Head, Department of Commerce, MMS Government Arts and Science College, Malayinkeezhu, University of Kerala, Thiruvananthapuram- 695571, Kerala.