

**42nd All India Accounting Conference
&
International Seminar
on
Accounting Education & Research**



December 28 - 29, 2019



ORGANISED BY:

FACULTY OF COMMERCE & MANAGEMENT STUDIES
JAI NARAIN VYAS UNIVERSITY, JODHPUR
&
INDIAN ACCOUNTING ASSOCIATION, JODHPUR BRANCH

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ABOUT THE SUNCITY JODHPUR

Jodhpur is the second largest city in the Indian state of Rajasthan and officially the second metropolitan city of the state. It was formerly the seat of a princely state of the same name. Jodhpur has historically been the capital of the kingdom known as Marwar, which is now part of Rajasthan. Jodhpur is a popular tourist destination, featuring many palaces, forts and temples, set in the stark landscape of the Thar Desert. It is popularly known as Blue city and Sun city among people of Rajasthan and all over India.

The old city circles the fort and is bounded by a wall with several gates. However, the city has expanded greatly outside the wall over the past several decades.

Jodhpur lies near the geographic centre of the Rajasthan state, which makes it a convenient base for travel in a region much frequented by tourists.

According to the Hindu epic Mahabharat (composed up to the 4th century AD), Ahirs were the inhabitants of Marwar and later on the Rathore clan established the Marwar Kingdom. There may have been small settlements before Rathore rule.

Jodhpur city was founded in 1459 by Rao Jodha, a Rajput chief of the Rathore clan. Jodha succeeded in conquering the surrounding territory and thus founded a kingdom which came to be known as Marwar. As Jodha hailed from the nearby town of Mandore, that town initially served as the capital of this state; however, Jodhpur soon took over that role, even during the lifetime of Jodha. The city was located on the strategic road linking Delhi to Gujarat. This enabled it to profit from a flourishing trade in opium, copper, silk, sandalwood, dates and other tradeable goods.

After the death of Rao Chandrasen Rathore in 1581, the kingdom was annexed by the Mughal Emperor Akbar, Marwar thus became a Mughal vassal owing fealty to them while enjoying internal autonomy. The mother of Emperor Shah Jahan (builder of Taj Mahal) was a Princess of Jodhpur. During this period, the state furnished the Mughals with several notable generals such as Maharaja Jaswant Singh.

Jodhpur and its people benefited from this exposure to the wider world as new styles of art and architecture made their appearance and opportunities opened up for local tradesmen to make their mark across northern India.

Aurangzeb briefly sequestered the state (c.1679) after the death of Maharaja Jaswant Singh, but the prior ruler Maharaja Ajit Singh was restored to the throne by Veer Durgadas Rathore after Aurangzeb died in 1707 and a great struggle of 30 years. The Mughal empire declined gradually after 1707, but the Jodhpur court was beset by intrigue; rather than benefiting from circumstances, Marwar descended into strife and invited the intervention of the Marathas, who soon supplanted the Mughals as overlords of the region. This did not make for stability or peace, however- 50 years of wars and treaties dissipated the wealth of the state, which sought the help of the British and entered into a subsidiary alliance with them in 1818 and were British allies against rest of India in the Revolt of 1857.

PLACES OF RECREATION

Some of the recreation places worth mentioning are: Mandore Gardens, Jodhpur Cenotaph, Kaylana Lake, Shastri Circle, Masuria Hill Garden, Science Park, Ummed Garden, Chokelav Baag, Machiya Safari Park, Mehrangarh Fort, Rao Jodha Desert Rock Park, Umaid Bhawan Palace Museum, Clock Tower, Sachiya Mata Temple, Balsamand Lake & Garden, Jain Mahavira Temple.

INDIAN ACCOUNTING ASSOCIATION

The Indian Accounting Association is an interface between academicians, professional and practitioners from various universities, business, industry and government. The main function of IAA is to promote and disseminate the knowledge of accounting and the related subjects in India and abroad. Further, it aims to undertake and encourage research in the field of accounting. Ever since its inception, the IAA has served as an important forum for raising the status of accounting both as a discipline and as an important tool for managerial decision making.

The Association was founded by academicians and professionals in accounting on March 17, 1969, and inaugurated on February 14, 1970 by the Accountant General of Uttar Pradesh. It is a member organization of the International Association of Accounting Education and Research (IAAER). It is also held in high esteem by American Accounting Association (AAA). At present, IAA has a network of 51 branches in India with more than 5500 life members, and a Research Foundation as an affiliate at Kolkata. It also brings out a biannual research journal 'Indian Journal of Accounting' in the months of June & December to give wider publicity to research findings. The Association also gives IAA Young Research Award and IAA fellowship. The Association offers Life Membership and Annual Membership for Individuals and Institutions through its chapters across India. Past conference have attracted a large number of delegates from across the country and abroad.



ABOUT JAI NARAIN VYAS UNIVERSITY

Dr. S. Radha Krishnan, the President of India inaugurated the University of Jodhpur on 24th August, 1962. Jai Narain Vyas University has been a conventional and multi-faculty residential University. It is now an affiliating University of Western Rajasthan with effect from academic session of 2012-13. The University has onus of transforming life of people of Western Rajasthan in particular and western part of the country in general through quality education programmes of Socio-Economic and Scientific Development. It aims to produce responsible, knowledge-rich citizens who should provide leadership and direction to society in future. The University strive to play an important role in industrial and business development, environment awareness and quality improvement too. The University has the responsibility to study bio-diversity, natural resources and cultural heritage of this area.

FACULTY OF COMMERCE AND MANAGEMENT STUDIES

Jai Narain Vyas University, Jodhpur

The Faculty of Commerce & Management Studies also popularly known as 'CA Factory of India' came into existence in 1962 under dynamic leadership of Founder Dean Late Prof. D.N. Elhance. His academic vision helped in not only attracting best minds in Commerce to the FCMS but also developing it into a Centre of Excellence in Commerce & Management Education. Since then FCMS has grown both academically & professionally. FCMS was restructured in 1990 into four teaching departments, namely.

- (1) Department of Accounting,
- (2) Department of Business Administration,
- (3) Department of Business Finance and Economics and
- (4) Department of Management Studies.

The faculty members of FCMS have been contributing in the academic research and have earned laurels at National and International level. FCMS is successfully running the under graduate (B.Com. and BBA), Post Graduate (M.Com. and MBA). M.Phil, Ph.D. and D.Lit. programs and PG Diploma Programmes based on Skill Development.

INTERNATIONAL SEMINAR ON ACCOUNTING

Any venture, policy, service or even a blip of idea needs to be assessed from various vantage points, accounting and commerce being one of the protuberant dimensions. As Henry Ford puts it, one of the most important questions to be addressed - Is it needed? Is it practical? Is it commercial? The 42nd All India Accounting Conference and International Seminar aims to have erudite expositions and analysis of new innovations and research results in the fields of accounting and commerce. This conference aims to provide a platform for deliberations required to solve business problems and meet the challenges of a fast paced decision making environment by academicians, researchers, development planners, policy makers, business houses and other stakeholders both in the corporate and academic field to one forum and discusses on new ideas, trends, technologies and methods for addressing recent trends, new issues and challenges that commerce & accounting world are facing. The conference will have various tracks consisting of the sub themes as follows in the form of Technical Sessions & Seminar:

1. **Technical Session 01 Role of Artificial Intelligence in Accounting System**

Chairman Prof. Pramod Kumar, Dayalbagh Educational Institute Deemed University, Agra

With the rapid development of information technology and the needs of economic society, artificial intelligence has ushered in the golden age. The application of artificial intelligence technology in the accounting field is an inevitable trend, which will bring tremendous changes and development to the accounting industry. This track will explore the application of artificial intelligence in the accounting industry.

2. **Technical Session 02 Carbon Accounting**

Chairman Prof. A.K. Tiwari, DDU Gorakhpur University, Gorakhpur

Carbon emission have become on the challenging factors all across the world. Due to this scenario various policies and programs are implemented by different nations to control pollution caused by carbon emission and discipline like Carbon Accounting have emerged. This track will explore various dimensions of carbon accounting together with programs, policies and need of carbon accounting.

3. **Technical Session 03 Ind-AS-Its Implication and Harmonization**

Chairman Prof. Ranjan Bal, formerly Utkal University, Bhubaneswar

Introduction of Ind ASs instead of ASs has brought tectonic shift in accounting practices in India. Ind AS is the accounting standards adopted by the companies in India and issued under the supervision of Accounting Standard Board (ASB) which was constituted as body in the year 1977 to make reporting by Indian companies more globally acceptable. Ind ASs are named and numbered in the same way as IFRS. Harmonization of Accounting Standards at India level Ministry of Corporate Affairs has notified Ind AS which are more in line with IAS and IFRS, which has made Indian companies and Indian reporting system more viable, acceptable globally then ever before and would help them to play more pertinent role in global scenario, however harmonization in various areas required to bring uniformity with world practices. Accounting Professionals need to acquaint themselves with the knowledge of International and Internal Accounting Standards to develop their accounting skills and expertise. So that one may remain updated with the latest developments in the field of accounting practices. .

4. International Seminar on Accounting Education

Chairman Prof. Karamjeet Singh, Punjab University, Chandigarh

Alongside the major conference, International Seminar on accounting education will be organized. This International Seminar shall be the platform for academicians, professionals and researchers to have intellectual interactions with regards to the current situation relating to accounting education, challenges and advancements relating to accounting field.

5. International Seminar on Accounting Research

Chairman Prof. Pratap Singh Chouhan, Vice Chancellor, GG Tribal University, Godhara

Alongside the major conference, International Seminar on accounting research will be organized. This International Seminar shall be the platform for academicians, professionals and researchers to have intellectual interactions with regards to the current situation relating to accounting research, challenges and advancements relating to accounting field.

Accounting Education needs to be updated, as technology is impaling all the aspects of cost and expenditures. The budgets & balance sheets are software aided to give accurate decision making. Assimilating artificial intelligence in accounting systems can build the efficiency for giving innovative solutions to the business organisation.

The seminar aims to provide platform for academicians, policy makers, researchers, industrialists & accountants to work on modern deliberations to build solutions for complex subjective issues of accounting systems.

Objectives of the Seminar :

- ❖ To provide platform for presentation and discussion on Accounting Education & Research.
- ❖ To provide a forum for the exchange of ideas between researchers and practitioners in the field of commerce and accounting.

Guidelines for Manuscript Preparation

- ❖ Only original and unpublished work is sought.
- ❖ Papers must be based on themes and sub-themes of the conference.
- ❖ Papers must be between 3,000 and 5,000 words in length. A title of not more than 15 words should be provided.
- ❖ Technical Session, as applicable, must be indicated.
- ❖ An abstract of not more than 300 words should be accompanied. It must indicate study period, sample, research questions, methodology, findings and conclusions/implications.
- ❖ Text should be printed in Times New Roman with font size 12, typed in 1.5 spaces, A4 paper layout with standard margins (2.54 cm on all four sides).
- ❖ A full-length paper should follow the structure given below:
 - **Introduction:** should contain problem statement or research questions and how paper is organised.

- **Literature Review:** Enough relevant, past and recent studies should be provided and research gaps must be identified.
- **Methodology:** data and study period must be recent and justifications for selecting study periods, sample size, tools and techniques used should be given.
- **Results/Analysis:** these should be convincing and also state whether analysis/result/findings support/reject the hypothesis/es.
- **Conclusion**
- **Reference:** the paper should contain full bibliographical details and journal titles should not be abbreviated. For within text citations, author's last name should be followed by comma and year of publications, all in round brackets, e.g. (Fox, 1994). At the end of the paper, there should be a reference list in alphabetical order in APA (6th ed.) format.

Important Dates

Organizing Committee:

1.	Last Date for Submission of Full Papers along with Abstract	25.09.2019
2.	Last Date for Registration (Without late fees)	25.09.2019
3.	Last Date for Registration (With late fees)	31.10.2019
4.	Notification on website about status of acceptance of papers	25.10.2019

Registration Fee:

	Without Late Fee (Rs.)	With Late Fee (Rs.)
Executive Members	Nil	Nil
Life Members	1200	1500
Non-Life Members	1700	2000
Accompanying Person	1500	1800
Corporate Delegates	3000	4000
Foreign Delegates	\$150	\$180

The registration fees can be paid online through online transaction on conference website or can be paid through NEFT/Demand Darft in favor of:

Account Name : Conference Secretary Indian Accounting Association
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