

Message from the Chief Editor



Dear Friends

Greetings

Wish you all a very Happy New Year 2019

It has been about two years since I was given the privilege to serve as the Chief Editor of the Indian Journal of Accounting (IJA), an official publication of Indian Accounting Association (IAA). I am grateful to the Indian Accounting Association (IAA) for giving me this opportunity to shape the premiere publication forum in my field. The journal provides a forum for new advances in the field of accounting research and practices that spans a wide swath of topics. Over the past some years, the journal has not undergone major change. However, regular and timely publication is continuously being ensured, which is important for its continuing growth.

Now, we need to respond, as professionals, and to position our response appropriately. We will need to improve results from within and challenge the detractors from outside, to provide a positive response, meaningful dialogue, and self-reflection. The Journal will help to serve as the voice of our profession and provide a forum for open debate. Our main objective will be to strengthen the boundaries of the journal, the reviewer database, and to motivate potential authors from all over the country and from abroad as well, to contribute for the journal. In parallel, we all should join hands in preventing plagiarism, duplicate articles and unreliable research.

We have taken an initiative in the direction of re-including the journal in the list of approved journals by the UGC. We hope to be able to bring about gradual changes in the near future for a successful indexation and more importantly, for further progress of the journal. I invite the authors to submit original and first-hand articles, which will help to achieve our goal of obtaining higher Global Impact Factor for the journal to maintain the relevance of the quality in a highly competitive field.

Finally, I would like to thank Prof. (Dr.) Karamjeet Singh, President IAA and his team, past presidents, past secretaries, the editorial and advisory board, reviewers, technical team, authors and well wishers, who are promoting this journal. I would also like to express my gratitude to those who have supported me during the previous two years and to those who are going to be with me in the journey of the journal for a higher level. With these words, I conclude and promise that the standards will be maintained eventually.

Thanking you.

A handwritten signature in black ink, appearing to be 'SS Modi'.

Prof. (Dr.) SS Modi

Chief Editor

Indian Journal of Accounting

A Journal of Indian Accounting Association



President's Message

Dear Friends,

Greetings!

As a president of the Indian Accounting Association (IAA), it is a matter of great pride for me to present before the accounting professionals, teachers and accountants Golden Jubilee Volume 50 (2) of the 'Indian Journal of Accounting'. I must congratulate the Chief Editor of the Journal, Prof. (Dr.) S. S. Modi for keeping up the tradition of his predecessors for its timely publication with good research articles after getting it reviewed from the experts in the area of accounting.

Indian Journal of Accounting, a biannual research journal, is an official publication of IAA to promote research in accounting education. Inaugurated on February 14, 1970, IAA is proud to have a network of 50 branches in India with more than 5600 life members. The vision of IAA is to shape the future of accounting through teaching & research and developing thought leaders in accounting. Our endeavor is to create an environment, which could provide us an opportunity to refine teaching strategies/materials and perfect the craft of teaching accounting. We need to integrate cutting-edge technology practices into existing accounting courses and focus on critical thinking skills. Contemporary issues like big data analytics, emergence of bitcoin currency, relevance of statutory cost audit, focus on learning outcomes, ethics in classroom and profession, behavioral aspects of accounting etc need to be addressed.

In academics, research and publication have a special place. It is presumed that research enriches teaching and learning process and contributes to the body of knowledge, which results into the enhanced prestige of the publication. Any Journal will be assessed and evaluated on the basis of research output. Over a period of time, editorial team of our journal has worked hard and selected good research articles for publication. After completing almost 49 years of its publication, we are fully conscious to make efforts to enhance quality in terms of research output devoid of plagiarism, duplicate articles and unreliable research.

I am sure that under the stewardship Prof. (Dr.) S.S.Modi, Chief Editor, this Journal will meet the contemporary requirements and his team will work to produce requisite research output.

Best regards,

Prof. Karamjeet Singh
President, IAA
Director, UGC-Human Resource Development Centre
Panjab University, Chandigarh.



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