Dear friends and colleagues,

It is a tremendous honor for me to be elected as the Chief Editor of such a prestigious and well-regarded journal i.e. Indian Journal of Accounting (IJA). 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 practice that spans a wide swath of topics. I express my sincere thanks to all the former Chief Editors of IJA for leading the journal for forty eight long years.

It is now my pleasant duty to lead the journal along with my younger and most energetic colleagues Prof. (Dr.) Daksha Pratap Sinh Chauhan and Prof. (Dr.) M.C. Sharma as the Editors and we cordially welcome the new members of the Editorial Board and look forward to an excellent collaboration with the new and continuing members of the Editorial Board. Together, we will work hard to enhance the quality of papers, reduce the turnaround time for manuscripts, provide fair reviews and smoothen the editorial management process. We wish to take the journal in a direction where it encompasses all the emerging areas, reflecting the research oriented approach, which is an essential link between academic research and professional practice in the field of accounting. Our main objective will be to strengthen the boundaries of the journal, to strengthen the reviewer database, and to motivate potential authors to contribute to the journal. In parallel, we all should join hands in preventing plagiarism, duplicate articles and unreliable research. 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 journal in a highly competitive field. We are looking forward to work with you all closely to enhance the reputation of the journal and promote scholarly development of research in the field of accounting fraternity.

I would also like to thank the members of the Advisory and Editorial Boards whose excellence and international recognition is crucial for the credibility and quality of the IJA. I am delighted to welcome you to Volume XLVIII (2) of the journal.

Finally, I thank my editorial team, technical team, authors and well wishers, who are promoting this journal. With these words, I conclude and promise that the standards will be maintained.

Prof. (Dr.) SS Modi
Chief Editor
Indian Journal of Accounting
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