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Indian Accounting Association (IAA)

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Message from the Chief Editor

The year 2022 saw India bringing about major reforms in education, industry and allied sectors. Reforms in higher education is fast catching up in terms of policy formulation and implementation. India is manifesting Economic resilience, being on the path of consistent industrial development, this has made the nation an emerging economy of the future.

Digital technology and innovation are widely in use as developmental models that will serve our growth aspirations. The unprecedented impact of technology, on not just industry, but all walks of human life is indeed phenomenal. Transforming challenges into opportunities and working under the emerging New Normal is what we need to learn and adopt.

Higher education in India is undergoing a shift in terms of reforms and Adoption of the National Curriculum frame- work. NEP 2020 seeks to make education holistic, trans- disciplinary and flexible. A host of innovative academic programmes and courses are being planned in terms of skill- embedded learning and tech-driven learning methodologies. A very pertinent question that emerges is how to stay relevant in terms of Academics and Research. A deeper and insightful understanding of the demanding environment and up-skilling and upgrading to meet the emerging needs is crucial.

Research in finance and Accounting is turning to be all the more relevant in terms of making it inferential and analytical such that it addresses disruptiveness in terms of the emerging technology. Professionals and researchers need to ponder over this issue With the intention encourage good research in the domains of Accounting, Finance and Financial services, as well as trans-disciplinary research, Indian Journal of Accounting is bringing out the next issue of IJA .

I take this opportunity to thank all the contributors of research papers to this issue and sincerely request all my friends to come up with more research work and research pub-

lications, which we would gladly welcome. I also thank all our subscribers and the editorial team. I acknowledge with sincere gratitude the timely intellectual support from our reviewers. I request all our readers and well-wishers to kindly give us suggestions and valuable inputs on improving the journal.

A handwritten signature in black ink, appearing to read 'G. S. Thattil', with a long horizontal stroke extending to the right.

Gabriel Simon Thattil

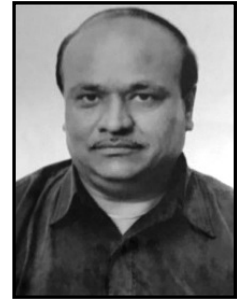
Professor & Head

Department of Commerce

Dean , Faculty of Commerce

University of Kerala

Chief Editor – Indian Journal of Accounting



Message from the President

Dear Friends,

It is a matter of pride to pen down my message as President of Indian Accounting Association (IAA) for the bi- Annual Research Journal -The Indian Journal of Accounting. My heart fills with immense pleasure as I perceive the progress being made by IAA. I wish to tell that I am eternally grateful for getting the privilege to serve you. The IAA, in its illustrious journey, was founded by academicians and professionals in accounting on March 15, 1969, and was inaugurated on February 14, 1970 by the Accountant General of Uttar Pradesh at Banaras Hindu University, Varanasi.

It is a member organisation of International Association of Accounting Education and Research (IAAER). It is also held in high esteem by American Accounting Association (AAA). This year I am going to attend AAA conference in USA representing all IAA fraternity. At present, IAA has a network of 59 branches in India with more than 7700 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.

IAA Annual conference is a flagship program to disseminate knowledge and create a platform for discussion on Accounting education and research in allied areas. Past conference have attracted a large number of delegates from across the country and abroad. This year IAA is going to organise its 45th annual conference at Thiruvananthapuram, Kerala on 9-10th December 2023 I invite each one of you to participate in this mega academic event.

I am sure we all meet in this conference in big number, I appreciate the efforts made by Prof. Gabriel Simon Thattil, Head, & Dean, Faculty of Commerce, University of Kerala for putting all possible efforts to make this conference a grand success and memorable

one and bringing the issue of this journal in time. As I drive off and set my GPS for Vision 2025 of IAA becoming the world's leading accounting body, All the best to everyone! Best wishes,

Prof. Jas raj Bohra

President, Indian Accounting Association (IAA)

Former Dean & Head, Faculty of Commerce & Management

Studies, Jai Narain Vyas University, Jodhpur



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