



INDIAN ACCOUNTING ASSOCIATION

16th May, 2024

NOTICE OF EXECUTIVE COMMITTEE MEETING

A meeting of the Executive Committee of Indian Accounting Association shall be held online (As per IAA Constitution clause 9(b)) under the Chairmanship of Prof. V. Appa Rao, President IAA on the 8th June, 2024 at 5:00 p.m. with the following agenda:

1. To consider the minutes of the meeting of EC held on 9th December, 2023 at Thiruvananthapuram.
2. To consider the IAA Model Curriculum Committee recommendations for developing write up of 'History of Indian Accounting Association.
3. To consider the IAA Model Curriculum Committee recommendation for developing two new Indian Accounting Association activities namely 'IAA Certification Programme' and 'IAA START Forum' for being placed before the Executive Committee of the Indian Accounting Association:
 - i) Report of Committee on 'IAA Certification Programme'
 - ii) Report of Committee on 'IAA START Forum'
4. To consider the IAA Model Curriculum Committee recommendations to include the following persons working as Coordinators of the three IAA activities namely i) IAA ACCATHON, ii) IAA Certification Programme, and iii) IAA START Forum as Special Invitees at the meetings of the Indian Accounting Association Executive Committee:
 - i) Coordinator for IAA ACCATHON – Professor Udai Lal Paliwal, Director Institute of Commerce, Nirma University, Ahmedabad – Gujarat
 - ii) Coordinator for IAA Certification Programme– Professor Ashish Kumar Sana, Calcutta University, Kolkata – West Bengal
 - iii) Coordinator for IAA START Forum – Professor Manvinder Singh Pahwa, Dr Hari Singh Gaur Vishwavidyalaya, Sagar
5. To consider the Accounting Discipline Committee recommendations that the following Advisory Committee may be constituted to provide IAA helpline for researchers and would be researchers in the field of Accounting Research.
 - i) Professor NM Khandelwal (Chairman)
 - ii) Prof. Ranjan K Bal (Member)
 - iii) Prof. G. Soral (Member)
 - iv) Professor Sudipti Banerjee (Member and Coordinator)

6. To consider the matter pertaining to upcoming President of IAA will present Statement of Intent covering what he/she would envision to accomplish during his/her tenure as President. The document may preferably be presented as a part of his/her opening speech during Valedictory Session of the All-India Accounting Conference. The document should then be placed on IAA Website for information of all members.
7. To decide Senior Vice President IAA will be Ex -officio Chairperson of IAA Branch Activities Supervision Committee.
8. To decide Junior Vice President IAA will be Ex -officio Chairperson of IAA Membership Drive Committee.
9. To review organisational aspects of 46th All India Accounting Conference to be held in Kolkata.
10. Any other item with the permission of the Chair.

Online Google Meet Meeting Link

<https://meet.google.com/zaw-iyag-una>

All the executive members are requested to kindly attend the meeting.



Sanjay Bhayani
General Secretary



INDIAN ACCOUNTING ASSOCIATION

Minutes of the Meeting of the Executive Committee of the Indian Accounting Association held on 9th December, 2023 at 9:00 p.m. at the Venue of 45th All India Accounting Conference at Thiruvananthapuram under the Chairmanship of Prof. Jas Raj Bohra, President IAA.

In the meeting 55 members were present (List Attached as Appendix I)

At the outset, Prof. Sanjay Bhayani, General Secretary extended a hearty welcome to all present at the meeting. Prof. Jas Raj Bohra, President, welcomed all members while making his opening remarks.

Agenda 1: Consideration of minutes of the meeting of Online EC held on 27th May, 2023.

The Minutes of the Meeting of the Executive Committee of IAA held on 27th May, 2023 were approved with note of decent by Prof. M. B. Shukla.

Agenda 2: Consideration of the Annual Report of the Association for 2022-23.

The Annual Report – 2022-23 of the Association was approved.

Agenda 3: Consideration of reports of various sub-committees for 2022-23.

Annual Reports of the following sub-committees were presented by respective chairmen in the meeting:

1. Foreign Collaboration Committee (Chairman - Prof K V Achalpathi):
He presented details of collaboration with American Accounting Association.
2. Professional Bodies Liaison Committee (Prof. Usha Kiran on behalf of Prof K Eresi) presented report of the activities of committee and progress of MOU with various professional organisation.
3. IAA E-Content Development Committee (Chairman - Prof. Ranjan K Bal):
E-Contents in form of books, articles, videos, NATS question papers etc. were developed and uploaded on the website.
4. Model Curriculum Committee (Chairman - Prof. K. R. Sharma) In absence of Chairman, General Secretary has presented report:

A report on the progress of activities undertaken by the Committee was presented at the meeting of the Executive Committee on 27th May 2023.

The Committee had initiated the following three activities:

1. Hackathon – Professor U. L Paliwal, Professor, Head and Dean Commerce Nirma University, Ahmedabad – Gujrat is coordinator of the activity.

2. Certification = Professor A. K. Sana Professor Commerce, University of Calcutta, Kolkata – West Bengal is Coordinator of the activity.

3. Stakeholders' Survey – Professor G Soral, Former Professor Head and Dean Mohanlal Sukhadia University, Udaipur – Rajasthan is Coordinator of the activity.

An extensive curriculum for graduation, post-graduation, add-on courses, job-oriented courses, and certificate and diploma programs in the accounting discipline were prepared and uploaded on the website. A revised draft of the Model Curriculum has been prepared by the committee after a long series of meetings and the same has been widely circulated for comments as an exposure draft.

Agenda 4: Consideration of Accounts of the Association for the FY 2022-23.

The Treasurer presented the accounts and the same were approved. It was resolved that along with consolidated accounts, head office accounts should be prepared separately and presented in EC. It was further resolved to write letters to all branch secretaries to maintain minimum cash balance in bank accounts and to put remaining fund as a Fixed Deposit into bank.

Agenda 5. Appointment of Auditors for the FY 2023-24 and fixation of auditor's remuneration.

Resolved to reappoint CA D Das & Kamaluddin, "Moona Plaza", 62, Lenin Sarani, 3rd Floor, Kolkatta – 700 013 as auditors and Tax Consultant (Income Tax and TDS) for the financial year 2022-23. It is further resolved that President, General Secretary and Treasurer are authorised to fix the remuneration of auditor.

Agenda 6. Appointment of Advocate/Consultant for Society Annual Registration Process at Varanasi for the year 2023-24 and fixation of his/her remuneration.

Resolved to appoint Advocate H. R. Gupta, Lucknow as Consultant for Society Annual Registration Process at Varanasi. It is further resolved to authorise President, General Secretary and Treasurer to fix the remuneration of advocate with a maximum limit of Rs. 50,000/-.

Agenda 7. Appointment of Advocate/Consultant for Registration of IAA under Rajasthan Devasthan Vibhag and fixation of his/ her remuneration.

Resolved to authorise President, General Secretary and Treasurer to appoint Advocate/Consultant for Registration of IAA under Rajasthan Devasthan Vibhag and fixation of his/ her remuneration.

Agenda 8. Appointment of Consultant for Registration of IAA under section 10 AB of Income Tax Act and fixation of his/her remuneration.

Resolved to authorise President, General Secretary and Treasurer to appoint Consultant for Registration of IAA under section 10 AB of Income Tax Act and fixation of his/her remuneration.

Agenda 9. To review the membership fee of the association.

Resolved to increase Life Membership fee (Individual) from Rs. 3600/- to Rs. 4000/- with effect from 1st April, 2024.

Agenda 10. To review the IAA Annual Conference Delegate Registration fee.

Resolved to increase Rs. 300/- in IAA Annual Conference Registration fee in all categories.

Agenda 11. Consideration of Investment Policy Committee report which was constituted in the 27th May, 2023 EC Meeting.

Prof. Arindam Gupta has presented report of the Committee. As per the committee decision fund of IAA should be kept in Fixed Deposit with Banks.

Agenda 12. Consideration of GST Committee report which was constituted in the 27th May, 2023 EC Meeting.

Resolved to GST committee period has been extended for six-month (15th June, 2024) and report of the committee should be presented in next (Kolkata) EC meeting.

Agenda 13. Nomination of Three Executive committee members for the panel to nominate Junior Vice President.

The following three members were nominated:

Prof. Nageswar Rao

Prof. M. B. Shukla

Prof. Pratapsinh Chauhan

Agenda 14. Declaration of the result of the IAA Young Researcher Award – 2023.

General Secretary has declared that Dr. Abhijeet Bag, Kolkata has won the IAA Young Researcher Award – 2023.

Agenda 15. Venue of the 45th All India Accounting Annual Conference.

The following two proposals were received for holding the 46th All India Accounting Annual Conference from the respective IAA branches.

1. IAA South Bengal Branch, and Conference Venue at Kolkata.
2. IAA Delhi Branch, and Conference Venue at University of Delhi, Delhi

The proposers made their presentations and defended their claims. As there was no consensus on the venue, the matter was put to vote by secret ballot paper. In the election Soth Bengal Branch Proposal got 32 Votes and Delhi Branch Proposal got 20 votes. Based on the ballot paper voting results, IAA South Bengal Branch, and Conference Venue at Kolkata were resolved for holding the 46th All India Accounting Annual Conference and International Seminar with Prof. Arindam Gupta as the Conference Secretary.

Agenda 16. Co-option and election of Executive Committee members to executive committee and election of Office bearers.

Resolved to authorise President, Sr. Vice President, Jr. Vice President and General Secretary (being the Election Committee as per IAA Constitution) to decide co-option of EC members.

The following members were co-opted as Executive Committee members for the year 2023-24 (One Year).

East Zone:

1. Dr. Basanta Khamrui (Kolkata)
2. Dr. Pronam Dhar (South Bengal)
3. Dr. Rabindra Kumar Swain (Bhubaneswar)

West Zone:

1. Dr. Mangu Ram (Jodhpur)
2. Dr. Shiv Prasad (Ajmer)
3. Dr. Ashvin Solanki (Saurashtra)

North Zone:

1. Dr. Ashish Mathur (South Haryana)
2. Dr. Lakshman Paliwal (Delhi)
3. Dr. Sunil Kumar Gupta (Delhi)

South Zone:

1. Dr. Biju T. (Kerala)
2. Mr. Venkatesh Maddeni (Hyderabad)
3. Dr. D. Chennapa (Hyderabad)

Central Zone:

1. Dr. Anisha Satsangi (Agra)
2. Dr. Sunita Srivastava (Lucknow)
3. Dr. M. Sanjoy Singh (Gwalior)

Special Invitee:

Dr. Vinita Kumari (Patna)

Dr. Manvinder Sing Pahwa (Jorhat)

Dr. Pradipta Banerjee (South Bengal)
Dr. K. A. Goyal (Jodhpur)
Dr. Anil Rathod (Akola)
CA K.Ch.A.V.S.N. Murthy (Hyderabad)
Dr. Baiju Ramchandran (Kerala)
Ms. Deeksha S. (Karnataka)
Dr. Pushpendra Mishra (Lucknow)

Prof. Arindam Gupta – Conference Secretary - 46th All India Accounting Annual Conference

The following members were elected as Executive Committee members for a period of Three Years.

East Zone

1. Dilip Kumar Karak – Kolkata
2. Arindam Das – South Bengal

West Zone:

1. Krishna Gupta - Jaipur
2. Shailesh N. Ransariya – Saurashtra

North Zone:

1. Jitendra Kumar Sharma – Shimla
2. Rajendra Prasad Meena – South Haryana

South Zone:

1. Pradeep Kumar N. – Kerala
2. Vineth Chandra K.S. - Alappuzha

Central Zone:

1. Shailendra Singh Bhadouria – Amarkantak
2. Kapil R. Chandoriya – Gwalior

The following members were elected as Office Bearers of IAA for the period of three years:

1. Dr. Sanjay Bhayani – General Secretary
2. Dr. J. K. Jain – Joint Secretary
3. Dr. Satyajit Dhar – Treasurer
4. Dr. Gaddam Naresh Reddy – Joint Treasurer
5. Dr. Nimmi Dev – Chief Editor IJA

In the beginning of the meeting following matter were discussed:

- Nageswar Rao has complimented Prof. Jas Raj Bohra, President, Dr. Sanjay Bhayani, General Secretary, Office Bearers, along with Prof. M. B. Shukla, Prof. Arvind Kumar, Dr. Sapan Ashtana, Lucknow, and Advocate H. R. Gupta, for the successful renewal of IAA registration with the Society Registrar, Varanasi.
- IAA should apply for a No Objection Certificate from Banaras Hindu University, Varanasi, for running the IAA Registered Office at BHU Campus with the help of Prof. M. B. Shukla.
- The IAA annual conference papers are property of the IAA. Prof. K. S. Thakur has published IAA Gwalior Conference papers as edited books without permission of the head office, so he has to give justification for it, and he has violated the rules of the IAA.
- Resolved to The IAA annual conference papers are the property of the IAA, and no conference secretary can publish them in any form without the prior permission of the IAA.
- Resolved to IAA Annual Conference Accounts to be presented in EC meeting by conference secretary

The meeting ended at 12.45 (night) with a formal vote of thanks by the General secretary with special thanks to the Chair.



Sanjay Bhayani
General Secretary

Appendix - I

The Following Members were present in the meeting

Sr. No.	Name	Sr. No.	Name
1.	Prof. Jas Raj Bohra	2.	Prof. Sanjay Bhayani
3.	Prof. M. L. Vadera	4.	Prof. V. Appa Rao
5.	Prof. Simon Thattil	6.	Mr. Venkatesh Madani
7.	Prof. Prakash Sharma	8.	Prof. V. Usha Kiran
9.	Dr. K. Ch. A V S N Murthy	10.	Prof. Indrakanti Sekhar
11.	Prof. K. V. Achalapathi	12.	Prof. G. Naresh Reddy
13.	Dr. Neeraj Sharma	14.	Dr. Ajesh S.R.
15.	Dr. Baneswar Kapasi	16.	Dr. Manish Vadera
17.	Dr. Mangu Ram	18.	Prof. L N. Koli
19.	Prof. Ashish Mathur (Jodhpur)	20.	Prof. Arindam Gupta
21.	Prof. Ashok Agarwal	22.	Prof. Arindam Das
23.	Prof. Sudipti Banerja	24.	Prof. Ranjan K. Bal
25.	Dr. Dilip Kumar Karak	26.	Prof. Pratapsinh Chauhan
27.	Dr. Nimi Dev	28.	Prof. Shailendra Singh Bhadouria
29.	Dr. Swapna S.	30.	Dr. Rabindra Kumar Swain
31.	Dr. Sabat Kumar Digal	32.	Prof. Anilkumar Rathod
33.	Dr. Dharen Kumar Pandey	34.	Prof. Manas Naskar
35.	Dr. Vishnu Gopan	36.	Dr. Anil Kumar
37.	Prof. Shiv Prasad	38.	Prof. Pradip Samanta
39.	Prof. Satyajit Dhar	40.	Prof. Ashish Kumar Sana
41.	Dr. Komal S.	42.	Prof. Entesham Ahmed
43.	Prof. M. Muniraju	44.	Prof. Nageswar Rao
45.	Prof. M. B. Shukla	46.	Mr. Aamir Khan
47.	Prof. Arvind Kumar	48.	Dr. J. L. Gupta
49.	Dr. Gautam Prasad	50.	Dr. Shailesh Ransariya
51.	Dr. Rajendraprasad Meena	52.	Dr. Varun Kumar Rai
53.	Prof. B. Ramesh	54.	Prof. Jitendra Sharma
55.	Dr. Ashish Mathur (South Haryana)		



ACTION TAKEN REPORT

on

Minutes of the Executive Committee meeting of Indian Accounting Association held at the Venue of the 45th All India Accounting Conference at Thiruvananthapuram (University of Kerala) on 9th December, 2023 at 9.00 p.m

	Agenda Item	Action Taken on the basis of Decision
1.	Consideration of minutes of the meeting of Online EC held on 27th May, 2023.	Minutes Approved by EC
2.	Consideration of the Annual Report of the Association for 2022-23.	Report Approved by EC and uploaded on website.
3.	: Consideration of reports of various sub-committees for 2022-23.	Report Approved by EC and uploaded on website. All committee are working as per responsibility assigned them.
4.	Consideration of Accounts of the Association for the FY 2022-23.	On the basis of approved accounts Income tax return filled. Uploaded accounts copy on IAA website.
5.	Appointment of Auditors for the FY 2023-24 and fixation of auditor's remuneration.	CA D Das & Kamaluddin, "Moona Plaza", 62, Lenin Sarani, 3rd Floor, Kolkatta – 700 013 as auditors for the year 2021-22 and issued appointment letter to auditor.
6.	Appointment of Advocate/Consultant for Society Annual Registration Process at Varanasi for the year 2023-24 and fixation of his/her remuneration.	Necessary IAA registration renewal documents submitted to advocate and renewal process will be completed soon.
7.	Appointment of Advocate/Consultant for Registration of IAA under Rajasthan Devasthan Vibhag and fixation of his/ her remuneration.	Due to some technical issue process will start after getting approved IAA latest constitution from Society Registrar, Varanasi.
8	Appointment of Consultant for Registration of IAA under section 10 AB of Income Tax Act and fixation of his/her remuneration.	Process will start getting registration from Rajasthan Devasthan Vibhag.
9.	To review the membership fee of the association.	Revised fee implemented from 1 st April, 2024.
10.	To review the IAA Annual Conference Delegate Registration fee.	Revised conference registration fee informed to 46 th IAA Conference secretary.
11.	Consideration of Investment Policy Committee report which was constituted in the 27th May, 2023 EC Meeting.	Decision informed to Treasurer for its implementation.
12.	Consideration of GST Committee report which was constituted in the 27th May, 2023 EC Meeting.	Decision informed to GST committee members.

13.	Nomination of Three Executive committee members for the panel to nominate Junior Vice President.	Nominations were made.
14.	Declaration of the result of the IAA Young Researcher Award – 2023.	Result declared, uploaded on website, informed to all applicant and issued certificate.
15.	Venue of the 46th All India Accounting Conference.	Conference sanctioned letter issued to Conference Secretary Prof. Arindam Gupta.
16.	Co-option and election of Executive Committee members to executive committee and election of Office bearers.	Co-option and election process completed and results declared and updated on IAA website.



Sanjay Bhayani
General Secretary



Indian Accounting Association CERTIFICATION PROGRAMMES

1. About the IAA

The Indian Accounting Association (IAA) 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. The Association was founded by academicians and professionals in accounting on March 15, 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) and thus, happens to be the largest among similar bodies in the world. At present, IAA has a network of 59 branches in India with more than 7700 life members. 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 Researcher Award and IAA fellowship. Since, 2009, IAA has been organising a national wide accounting knowledge competition every year titled National Accounting Talent Search (NATS). The Association offers Life Membership and Annual Membership for Individuals and Institutions through its branches across India.

2. Rationale

A new order of professional knowledge and skill updation has emerged in the world known as 'Certification'. Many institutions, multinationals and professional groups of high repute are examining and certifying specific knowledge and skills of a person, and such certifications are being widely recognised for recruitment and promotions. IAA, being the largest body of accounting academics and professionals in the world, should come forward and contribute to the cause of the subject by providing certifications under its title. With a certification, anybody who could not join the formal system of Higher Education will also find avenues for good

employment. Hence, this would be a service to the masses and a great social cause shall be served with the use of brand name of IAA.

3. Proposed Certifications

IAA should focus on such subjects for certifications which signify upskilling and are employment oriented. This may include:

1. Ind AS
2. Standards of Audit
3. Goods and Services Tax
4. Systems Audit
5. Block Chain Accounting
6. Artificial Intelligence in Accounting
7. Accounting Data Analytics.

4. Participants

Anybody irrespective of age or qualification shall be eligible to apply for IAA Certification. No admission test will be conducted for the programme. Admission link will be available to the designated link/website.

Certification Fee

For each certification, a participant should pay of ₹4500 + Taxes) .

Mode of Examination:

Examination for certification shall be conducted only through online mode.

, under both manual and AI based Proctoring. This is a common mode for such certifications around the globe.

Pre-requisite for Participants

- . Laptop/desktop enabled with webcam and microphone with at least 8GB of RAM, Processor – i3 dual core 2.2 Ghz 5th Generation or equivalent/higher.
- . Stable Broadband internet with minimum speed of at 2mbps for downloads.

Pattern and Duration of Examination

- . 100 multiple-choice questions to be attempted in the Examination. . Duration of the Exam shall be 2 Hrs.
- . Evaluation with negative marking shall be there. (It shall help maintain standards).
- . Qualifying marks 60%.
- . Standard of examination shall be equivalent to that of Post Graduation.

Management/ Governing Board

These programmes will be monitored and controlled by a Governing Board/ Body. The body should constitute the following members (to be formed by the IAA Executive Committee):

1. Coordinator

2. Two Senior IAA Members as Advisors
3. President, and General Secretary of IAA (Ex officio members)
4. Two Concerned Subject Experts (Preferably one from Academics and one from Industry) for each subject/programme Industry Expert may be preferred as definite member.

Some suggested guidelines regarding operation of the Certification Programme are as follows:

i. The Coordinator shall collect the fees. A separate Bank Account shall be opened for this purpose and separate accounts shall be maintained for the activity by the Coordinator.

ii. The Board shall specify the 'course' for each certification. There shall be no online or offline classes for the registered students and there shall be no specific duration for the course.

iii. No study material shall be prepared for the courses of certifications by IAA.

iv. There shall be no bar on the number of appearances by a candidate for certification and a candidate shall pay fee separately for each appearance.

v. The Coordinator should apply for and obtain exemption from GST for the revenue/income from the fee charged from the candidates from the GST authorities.

vi. The provisions in the Income Tax Law should be explored to minimise the tax liability of the IAA in respect of the revenue/income from the certifications.

vii. The Coordinator shall take care of the issues arising during the course of conducting the certifications and shall account for the funds to the Executive Committee of IAA.

Remuneration/Honorarium

Remuneration or honorarium will be paid to the external experts only. Any out of pocket expenses (including transportation expenses, if any) incurred by any member in connection with programme will be reimbursed.

Bye Laws and other Modalities

The IAA should frame Bye Laws and other modalities for conducting of the programme. Certifications shall be provided under the title of IAA only, which is a non-profit making body and has an international stature. Even individuals in their own capacity are venturing to make such attempts. Hence, no possibility of legal or statutory restrictions are there.

Conflict of Interest

There will not be any conflict of interest with any institution or university because IAA is a non-profit making society. This would rather motivate other institutions to consider this alternative for serving academic cause.

* Organisational set-up of IAA and commitment of its members have its own proven record for such ventures. A befitting example of it is the National Accounting Talent Search competition which is one of its kind world-wide and continuing successfully for past fifteen years uninterrupted even during COVID times.

Certificate

Qualified participants will get a Certificate and it should be signed by the Coordinator, President and General Secretary of the IAA

Validity of the Certificate

The Validity of the Certificate obtained by a candidate is for a period of **three years**.

Minimum Batch Size:

Minimum 10 registered participants for each programme. In case the minimum number do not apply, the fee will be refunded.

Marketing of the Programme

The programme should be publicised by using IAA website, through our branches and social media marketing techniques. In addition, IAA should develop the following:

- . Brochure
- . Short video

Note: Initially, the Coordinator may be provided with some seed money of Rupees twenty thousand (Rs. 20,000) only from IAA for this purpose.

1. Professor Ashish Kumar Sana
Professor of Commerce,
Calcutta University, Kolkata West Bengal
2. Professor K V Achalapathi
Former Professor of Commerce
Osmania University, Hyderabad – Telangana
Past President, Indian Accounting Association
3. Professor G Soral
Former Professor, Head and Dean College of Commerce and Management Studies
Mohan Lal Sukhadia University, Udaipur
Past President, Indian Accounting Association

The program was proposed by Prof. G Soral in the Curriculum Development Committee. Appreciating the initiative of Prof. Soral, the CDC constituted a 3-member Sub- Committee to come out with specific proposal in writing. Accordingly, this report is prepared.

1. Prof. Dr. Achalapathi K. V., Past President, IAA, Chairman
2. Prof. Dr. G Soral, Past President, IAA
3. Prof. Dr. Ashish Kumar Sana, EC Member



IAA START FORUM

INDIAN ACCOUNTING ASSOCIATION 'STRENGTHENING THE ACCOUNTING RESEARCH TALENT (START) FORUM'

1. The Concept

The concept of the forum is for **Strengthening The Accounting Research Talent (START)** among the members of IAA. This is a unique initiative of Indian Accounting Association for promotion and strengthening the research in the area of accounting and providing an opportunity to the scholars in the area of accounting to showcase their research at national as well as international level. This initiative targets the promotion and publication of high-quality research papers in journals of repute.

2. The Organizing Committee

The START organizing committee, to be nominated by IAA, will comprise of the following five members:

- a) Coordinator, (Member of IAA, preferably a professor with good credentials in Research) who will be responsible for:
 - (i) Releasing the Call for Papers,
 - (ii) Fixing the date of conducting the online colloquium.
 - (iii) Contacting the Publishers of National and International Repute,
 - (iv) Conducting the colloquium of Researchers and Publishers (preferably once in the quarter) and
 - (v) Recoding, maintaining and presenting the results of the colloquium in the Executive Council and Annual Meeting of IAA.
- b) Two Advisors (Senior members of IAA and Professors of high repute in accounting research)
- c) President, IAA (Ex-officio Member)
- d) General Secretary, IAA (Ex-officio Member)

3. The *Modus Operandi*

STEP 1: The participants will register with START by paying a non-refundable fee of Rs 500 and submit their research paper.

STEP 2: The START Forum will contact the potential publishers and will announce the list of potential publishers / journals / editors of indexed books joining the upcoming colloquium.

STEP 3: The START Forum will send the papers received for a double-blind peer review.

STEP 4: The comments of the reviewers will be communicated to the authors so that they may revise the paper accordingly and resubmit. The potential publishers shall be informed about the detailed list of papers with title, area, number of pages etc.

STEP 5: The selected papers will be given a chance of online presentation in the colloquium before the publishers / editors of reputed journals. The time allowed for the presentation will be 15 minutes and in addition 5 minutes more will be given for Questions and Answers. The decision of publishing / non-publishing will solely be of the publisher and the author.

STEP 6: The papers selected by the editors / publisher of the journal will sign an agreement with the author for processing further the paper for publication.

4. Points to be noted:

- a) The fee paid by the authors (Rs 500) is for consideration of their paper in START process shall not be refundable.
- b) The authors shall not be free to send the paper for publication elsewhere till the same is under consideration of START.
- c) Only the members of Indian Accounting Association will be able to avail this facility. If the paper comprises of multiple authors, at least one of the authors must be the member of Indian Accounting Association.
- d) The IAA will provide its google meet platform for organizing the colloquium.
- e) START never guarantees any publication, rather it is a forum to facilitate the quality research. Publication shall purely depend on agreement between the publisher and the author.
- f) The process and / or procedure is subject to improvement as per directions received by the organizing committee / forum from time to time.
- g) Decision of IAA START Organizing Committee shall be final and binding in all related matters.

1. Professor Maninder Singh Pahwa
Professor of Commerce
Hari Singh Gour University, Sagar - Madhya Pradesh
2. Professor G Soral,
Former Professor, Head and Dean, College of Commerce and Management Studies
Mohan Lal Sukhadia University, Udaipur – Rajasthan
Past President, Indian Accounting Association
3. Professor J K Jain
Professor of Commerce
Hari Singh Gour University, Sagar – Madhya Pradesh
Joint Secretary, Indian Accounting Association