



Indian Accounting Association (IAA)

IAA e-Contents Development Guidelines

The pandemic Covid-19 has changed the world. We are now living in a digital era where the demands for electronic form of text, documents are increasing day by day at different levels. We, the members of the Indian Accounting Association, can contribute significantly to this digital world. Keeping in mind the responsibility of the Association, the Executive Committee, IAA formed a team to develop e-contents with the help of our esteemed members. The team members discussed several times and raised some issues such as who will develop, to whom and levels (10+2, UG, PG, M.Phil., Ph.D., and other Competitive Examinations, etc.), contents, quality and forms, languages and other relevant aspects. Finally, a draft guideline for development of e-contents has been framed by the Committee Members. This guideline consists of two parts. Part-A specifies General Guidelines and manuscript submission guidelines (for e- book) are mentioned in Part-B.

We invite suggestions from our esteemed members.

Part-A: IAA e-Contents -General Guidelines

1. Only Life Members of the Association are allowed to develop the e-contents for IAA.
2. In view of development of Accounting Education, Research and Development in India, e-Contents must be developed within the framework of accounting and accounting related areas only.
3. e-Content will be in the form of research articles, concept papers, working papers, study materials, PPTs, MCQs, quizzes (PDF format) and videos with the logo of IAA. So, e-contents are the property of IAA. e-Content may also contain self-instructional material, e-Books, illustrations, case studies, presentations, web resources such as further references, related links, open source content on Internet, case studies, etc. Videos can be developed with clear guidelines for recording of videos.
4. Keeping in mind the target audience, such as students, faculty members, researchers, and policy makers, the e-contents should be developed accordingly. At the same time, it must be categorised (accounting or related accounting areas) for different levels of audience.



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5. Initially, e-Contents should be developed on Accounting and Accounting related subjects as per the UGC common framework syllabus for B.Com./M.Com.students and will be written in English Language. The following subjects have been identified in first stage:
 - i) Financial Accounting
 - ii) Cost Accounting
 - iii) Corporate Accounting
 - iv) Management Accounting
 - v) Taxation
 - vi) Auditing
6. Topics of the above subjects will be identified by the Subject Expert Committee.
7. The Committee should prepare subject-wise/topic-wise list of authors/developers and also prepare subject-wise list of experts/reviewers.
8. In the year 2020-21, the e-contents of English and Hindi languages will be accepted. In 2022, the committee will review and may allow regional languages to upload in the website.
9. All branches would be requested to send prospective/willing list of authors/developers along with their CV for different subjects as mentioned above.
10. The developer of e-content should send the content through his/her respective branch or directly to the Committee. The e-contents will be evaluated by the subject expert committee for final verification/ certification.
11. After certification by the Subject Expert Committee, a certificate will be issued by IAA to the developer and the content will be uploaded in the website, under “IAA e-Contents Bank” with a proper index and code.
12. The access of e-contents is restricted. If anybody wants to access e-contents, a login and password will be provided to the user through the system. (If possible, some charges will be paid by the user for different types of contents).
13. The developer of e-contents must follow the manuscript submission guidelines (for e-book) mentioned in Part B.
14. No honorarium would be paid to the authors/contributors. But, at present IAA does not have sufficient funds to pay honorarium to the authors/contributors. So, it will be considered once funds are available.
15. The committee will collaborate with various institutions for developing e-resources/contents.



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Part-B: IAA e-Contents -Contributor's Guidelines

MANUSCRIPT PREPARATION GUIDELINES (For e-Book)

(For Contributors of e-content for IAA)

Manuscript Submission

Submission of a manuscript implies: that the work described (Chapter/Unit/Programme) has not been published before; that it is not under consideration for publication anywhere else. The IAA will not be held legally responsible should there be any claims for compensation.

Permissions

Authors wishing to include figures, tables, or text passages that have already been published elsewhere are required to obtain permission from the copyright owner(s) for both the print and online format and to include evidence that such permission has been granted when submitting their work. Any material received without such evidence will be assumed to originate from the authors. It is the author's responsibility to obtain the reprint permission. A copy of the permission must accompany the manuscript.

- **Title Page**

A Title Page which should contain the following information:

- Name of the Book/Course/Programme
- Name of the Chapter/Unit
- Name of the Contributor/Author and his Affiliation, email and mobile number.
Brief CV of the Author in maximum 10 sentences.

- **Name of the Chapter/Unit**

- Learning Objectives of the Chapter/Unit
- Keywords
- Summary of the Chapter
- Chapter-wise videos (if possible)



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- **Table of Contents of the Chapter/Unit**

Headings and Heading Numbering

- Heading levels should be clearly identified and each level should be uniquely and consistently formatted and numbered.
 - Use the decimal system of numbering.
- All pages, including tables, appendices, and references, should be serially numbered.

Tables

- Give each table a caption. Add a reference citation to the table source at the end of the caption, if necessary.
- Number tables consecutively using the chapter number (e.g. Table 1.1 for the first table in Chapter 1) and ensure that all tables are cited in the text in sequential order. Do not write “the following table”.

Figures and Illustrations

Numbering

- Number the figures chapter-wise using the chapter number (e.g., Fig. 1.1 for the first figure in Chapter-1) and ensure that all figures are cited in the text in sequential order. Do not write “the following figure”.

Figure Captions

- Give each figure a concise caption, describing accurately what the figure depicts.
- Identify all elements found in the figure in the figure caption and use boxes, circles, etc. as coordinate points in graphs instead of colour lines.
- If a figure is reproduced from a previous publication, include the source as the last item in the caption.

Worked Examples

- This demonstrates a solution to a technique. It can take the form of an exercise, but a solution is provided together with information on how that solution was found.

Exercises or Questions

- These are typically short questions which students should be able to answer quickly so the flow of the text is not disrupted.



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- No solution will be given. Solutions can be provided in an Appendix at the end of the book if necessary, but the student should be able to find the answer in the preceding text.
 - Practice set of Questions
 - Question Bank for further practice (if possible)

Equations

- In Word, use the Math function, Math Type, or Microsoft Equation Editor to create your equations. Please don't include the equations as images.

Spelling and Punctuation

- Use American or British spelling and punctuation consistently within a chapter (for example, behavior/behaviour) except for quoted material.
- Italicize foreign words and phrases—for example, *barranca*(steep bank)—unless they are proper nouns or words that are familiar in the American lexicon—for example, Moscow (Moskva).

Chapter conclusion

- This summarises the chapter, reviewing the key points/key concepts/learning objectives given in the chapter introduction.
- It should link back to the chapter introduction, confirming that all the points have been covered.

Reference Lists

- Include a reference list at the end of each chapter so that readers of single chapters of the eBook can make full use of the citations.
- References at the end of the book cannot be linked to citations in the chapters.

Glossary

- A glossary may be included. Terms in the glossary are arranged alphabetically, each on a separate line and followed by its definition.
- A glossary always consists of terms and their explanation whereas a list of abbreviations only contains the abbreviations and their written out forms without any further explanation.



Indian Accounting Association (IAA)

E-mail and WhatsApp Number:

Email	iaaecontent@gmail.com
Name of the Committee Members	WhatsApp No.
1. Prof. Ranjan Kumar Bal [Past President], Chairman	94370 77178
2. Prof. G Soral, President [Ex-Officio, Member]	9414165113
3. Prof. Sanjay Bhayani [Ex-Officio, Member]	9687355199
4. Prof. Arindam Gupta [Ex-Officio, Member]	9433473514
5. Prof. B. Ramesh, [Past President], Member	95118 40473
6. Prof. Ashish Kumar Sana, Convener	62896 69904/9477276331
7. Prof. Pradip Kumar Samanta, Member	97750 26633
8. Dr. Kaustubh Jain, Member	94065 20777
9. Dr. Rabindra Kumar Swain, Invitee Member	9437375400
10. Dr. Sabat Kumar Digal, Invitee Member	8895222288