46th IAA's ALL INDIA ACCOUNTING CONFERENCE
& International Seminar on Accounting Education & Research

November 23-24, 2024
Venue: Science City, Kolkata

Organized by
Indian Accounting Association (IAA) - South Bengal Branch

In collaboration with
Umeschandra College | St. Xavier's College (Autonomous)
Vidyasagar University | Mahatma Gandhi University | EIILM-Kolkata
INVITATION

Indian Accounting Association, South Bengal Branch considers it a privilege to host the 46th All India Accounting Conference during November 23-24, 2024. The Conference would provide a platform for interaction on issues relating to Accounting, Finance and Taxation, besides providing vital inputs for research in all these areas. It would create an interface among professionals, academicians and experts in the field of Accounting and Business Studies from India and abroad.

There will be two dedicated International seminar sessions on:

- Accounting Education
- Accounting Research

Besides, there will be three concurrent technical sessions on:

- Financial Shenanigans
- Sustainable Finance and Investment: Issues and Prospects
- GST Unified Taxation: Accounting Challenges

We cordially invite you to participate and contribute papers in the two International Seminar Sessions and three Technical Sessions on the themes identified. We further request you to take advantage of hearing invited lectures from noted academicians in the plenary sessions. Thus, this conference would provide a unique opportunity to interact with scholars, researchers and distinguished speakers from India and abroad.

PAPER CONTRIBUTION

Only original and unpublished work need to be submitted as papers based on themes & sub themes of the conference. Papers must be between 3000–5000 words. The title of the paper shall not be more than 20 words. Technical session for which the Paper is written should be indicated. An abstract of not more than 300 words should be included. It must indicate study period, sample, research question, methodology, findings and implications. Text should be printed in Times New Roman with font size 12 typed in 1.5 line spacing on A4 paper layout with standard margins (2.54 cm) on all four sides. Best Paper award will be conferred to the most outstanding paper.

CONTACT PERSONS

<table>
<thead>
<tr>
<th>Prof. Arindam Das</th>
<th>Dr. Manas Naskar</th>
<th>Dr. Sanjib Kumar Basu</th>
<th>Dr. Md. Tofazzal Haque</th>
<th>Mr. Prasenjit Roy</th>
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<tr>
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<td>Jt. Organising Secretary</td>
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<td>☎ + 91 8617808716</td>
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FOR FURTHER DETAILS, CONTACT

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PROF. ARINDAM GUPTA
Conference Secretary
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E-mail: 46aiac@gmail.com | Web: www.46aiac.in | Phone: +91 6291019196 / 9433473514
The Indian Accounting Association (IAA) is an interface between academicians, professionals and practitioners from various universities, business, industry and government. The main function of IAA is to promote and disseminate the knowledge of accounting and related subjects in India and abroad. Further, it aims to undertake and encourage research in the field of accounting. Ever since its inception, IAA has served as an important forum for raising the status of accounting both as a discipline and as an important tool for managerial decision making. The association was founded by academicians and professionals in accounting on March 15, 1969 and was inaugurated on February 14, 1970 by the then Accountant General of Uttar Pradesh. It is a member organization of International Association of Accounting Education and Research (IAAER) and is held in high esteem by American Accounting Association (AAA). At present, IAA has a network of 60 branches in India with more than 8000 life members. It also brings out a biannual journal 'Indian Journal of Accounting' in the months of June & December. The Association also gives IAA Young Researcher Award and IAA fellowship.

IAA - OFFICE BEARERS

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Vice Chancellor, Govind Guru Tribal University, Banswara, Rajasthan

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**Joint Tresurer:** CMA Dr. Gaddam Naresh Reddy  
Professor of Commerce, Osmania University, Hyderabad, Telangana

Indian Accounting Association - South Bengal Branch

IAA South Bengal Branch (erstwhile IAA Midnapore Branch) of Indian Accounting Association was established on February 23, 2008 at Department of Commerce (formerly, Commerce with Farm Management), Vidyasagar University, Midnapore, W.B. Now, the Branch has 324 members and the members are spread all over South Bengal. The name of the Branch was changed to IAA, South Bengal Branch in the 9th AGM held in Umeschandra College, Kolkata on 03.12.2016. At present, it is the 8th largest branch of the Association in terms of strength of membership and holds significance because of its continuous activities at the national level. 'Business Spectrum', a bi-annual multidisciplinary open access, fully referred peer-reviewed online journal of the Branch is published since 2011.
Umeschandra College, Kolkata

Umeschandra College (formerly, City College), Calcutta was one of the oldest first graduate college in Bengal. At a logical stage in this process of growth and development these different Units of the College were converted with effect from June 11, 1961, into independent Colleges governed by separate Governing Bodies but under the ultimate control of a Central Council in matters of Policy, co-operation and co-ordination.

The Surya Sen Street branch has two units — Morning and Evening imparting instructions in B. Com. (Pass & Honours) courses. These Units were known as City College Commerce Department Surya Sen Street Evening Unit and Morning Unit. The Morning unit was separately affiliated to University of Calcutta as Umeschandra College.

Though formed into a separated institution Umeschandra College has retained the features of the Commerce Department and provision of curricular and extracurricular facilities has been continued. In 1990, the Commerce Department of the City Group of Colleges (1939-1989) completed fifty years and celebrated Golden Jubilee year. The college has started academic activities in an extended campus at New town, Kolkata from 2010.

Recently, the College has been accredited by NAAC at Level “B” in the 2nd Cycle (2023).

St. Xavier's College (Autonomous), Kolkata

St. Xavier's College, Kolkata, has grown today into a leading educational institution in India. It became an Autonomous College in 2006, College with Potential for Excellence in 2006, and College with a Special Heritage Status (2015). In March 2014, St. Xavier's was honoured with the status of “College of Excellence”. Presently, it houses about 9,000 students in its UG and PG Courses under five faculties: Arts, Science, Commerce, Business Administration and Education. In July 2014, the rural face of St. Xavier’s set up the campus at Raghagpur, South 24 Parganas. The college was awarded with A++ grade by NAAC in 2017, ranked 5th in all India college category by NIRF in 2023. St. Xavier's has over the 163 years remained steadfast and persevered in the midst of troubles and anxieties. Now with all the richness of the past, it embraces the future with the same spirit- “Nihil Ultra” (Nothing beyond).

Knowledge Partners

- Vidyasagar University, Midnapore
- Mahatma Gandhi University, Purba Medinipur
- EILM-KOLKATA
Kolkata, also known as Calcutta, is the capital and largest city of West Bengal. It lies on the eastern bank of the Hooghly River, 80 km (50 mi) west of the Border with Bangladesh. It is the primary financial and commercial centre of eastern and northeastern India. It is the centre of the Kolkata Metropolitan Region. Calcutta was the second largest city in the British Empire, after London and was the centre of bureaucracy, polities, law, education, science and the arts in India. During India's freedom movement, Calcutta became the principal abode of the freedom fighters. Kolkata's architecture includes many landmarks like Victoria Memorial, Howrah Bridge, Second Hooghly Bridge, St. Paul's Cathedral, James Prinsep Monument, Kolkata Gate, etc. The city's heritage includes India's only Chinatown and remnants of Jewish, Armenian, Greek and Anglo-Indian Communities. Following independence in 1947, Calcutta, which was once the premier centre of Indian commerce, culture, and politics, now hosts premier institutions like Geological Survey of India, National Library, Tollywood Film Industry and many more. Four Nobel laureates Sir Ronald Ross, Rabindranath Tagore, C. V. Raman and Mother Teresa are awarded the prize for their work while residing in the city. Hence, Kolkata is considered to be the cultural capital of India having produced renowned poets, authors, singers, actors, musicians, film directors, educationists and critiques. The city is also famous for its passion with popular games like football and cricket. The city has produced leading political personalities even after independence till very recently. Kolkata is also famous for food, particularly the diversities of cuisines and sweets. The city also holds the unique distinction of running the first metro rail underground and water. Kolkata is the only city in India which still has trams on the streets.

Places to Visit


Science City – The Venue

Science City, Kolkata, a unit of the National Council of Science Museums (NCSM), an autonomous body under the Ministry of Culture, Govt. of India and the largest science centre in India, was developed with a onetime capital grant by the administrative ministry. Science City was opened on July 01, 1997 and consists of two facilities, the Science Centre and the Convention Centre. Setting up of Science City on a plot of land once used for dumping of City's garbage for over 100 years was a total make-over with a welcoming garden of science and environment friendly landscape.

The Science Centre complex comprises Space Odyssey, Dynamotion, Science Exploration Hall, Maritime Centre, Earth Exploration Hall and a sprawling Science Park whereas the convention centre comprises one Main Auditorium of 2232 seating capacity, one Mini Auditorium, and a Seminar hall complex consisting of 11 halls, an indoor (270 sq.m.) and an open-air exhibition ground (20000 sq. m.).
ACADEMIC SESSIONS

INTERNATIONAL SEMINAR ON ACCOUNTING EDUCATION

Chairperson:
Prof. Jas Raj Bohra
Former President, IAA & Former Professor of Commerce
J. N. Vyas University, Jodhpur

Co-chairperson
Dr. R. Sarvamangala
Dean and Chairperson, Faculty of Commerce
Bangalore University, Bangaluru

INTERNATIONAL SEMINAR ON ACCOUNTING RESEARCH

Chairperson:
Prof. M. L. Vadera
Former President, IAA & Former Professor of Commerce
J.N. Vyas University, Jodhpur and Manipal University, Jaipur

Co-chairperson
Prof. Varsha Sukhadeve
Professor & Head, Department of Commerce
Smt. Laxmibai Radhakisan Toshniwal College of Commerce, Akola

TECHNICAL SESSION-I  FINANCIAL SHENANIGANS

Chairperson:
Prof. Daksha P. Chauhan
Dean & Professor, Department of Commerce
Sri Govind Guru University, Godhara

Co-chairperson:
Prof. Santosh Kumar S.
Professor of Finance, School of Business Management
Cochin University of Science and Technology
Cochin

TECHNICAL SESSION-II  SUSTAINABLE FINANCE AND INVESTMENT : ISSUES AND PROSPECTS

Chairperson:
Prof. Siddhartha Sankar Saha
Professor & Head, Department of Commerce
Former Dean, Faculty of Commerce & Management
University of Calcutta, Kolkata

Co-chairperson:
Prof. A. P. Pati
Professor, Department of Commerce
North-Eastern Hill University, Shillong

TECHNICAL SESSION-III  GST-UNIFIED TAXATION : ACCOUNTING CHALLENGES

Chairperson:
Prof. S. Kevin
Emeritus Professor, Department of Commerce &
Former Pro Vice-Chancellor
University of Kerala, Thiruvananthapuram

Co-chairperson:
Prof. Indrakanti Shekhar
Professor, Department of Commerce
UCC&BMI, Osmania University
Hyderabad
# INTERNATIONAL RESOURCE PERSONS

- **Prof. Mahendra Gujarathi**  
  Anderson Professor of Accounting  
  Bentley University, USA

- **Prof. T. P. Ghosh**  
  Professor of Accounting & Finance  
  IMT-Dubai

- **Prof. Achintya Ray**  
  Professor and Chair of Excellence in Banking and Financial Services  
  Tennessee State University, USA

- **Dr. Girijasankar Mallik**  
  Associate Professor,  
  Western Sydney University, Australia

## REGISTRATION FEE

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<thead>
<tr>
<th></th>
<th>Without Late Fee</th>
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<tbody>
<tr>
<td>Office Bearers / Executive Members / Past President</td>
<td>NIL</td>
<td>NIL</td>
</tr>
<tr>
<td>Life Members</td>
<td>₹ 1500/-</td>
<td>₹ 1800/-</td>
</tr>
<tr>
<td>Non-Life Members</td>
<td>₹ 2000/-</td>
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<tr>
<td>Accompanying Person</td>
<td>₹ 1800/-</td>
<td>₹ 2100/-</td>
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<tr>
<td>Corporate Delegates</td>
<td>₹ 3300/-</td>
<td>₹ 4300/-</td>
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<tr>
<td>Foreign Delegates</td>
<td>$ 180/-</td>
<td>$ 210/-</td>
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- No spot registration will be allowed.
- Registration fee is to be paid only by visiting the webpage [www.46aiac.in](http://www.46aiac.in) online.
- Communication of acceptance of paper for presentation in the conference will be obtained only on successful completion of the registration process along with payment of registration fees.
- Last Date of Registration without Late Fee: **September 01, 2024**  
  Last Date of Registration with Late Fee: **September 15, 2024**
- Last Date for Submission of Abstracts: **September 01, 2024**
- Last Date of Submission of Full Paper: **September 22, 2024**
- Announcement of Accommodation details in the website: **November 15, 2024**
- Date of confirmation of acceptance of Abstract/ Paper: **September 15, 2024**

Pick-up facility will be available only from Kolkata and Shalimar Railway Stations, and Netaji Subhash International Airport (CCU). No pick up or drop facility will be available from/to Howrah, Santragachi and Sealdah Railway Stations owing to administrative prohibition.

- Completing the registration, payment of registration fee, submission of abstract and full paper shall be done at conference website by visiting the webpage [www.46aiac.in](http://www.46aiac.in)
- Request for accommodation, if not made within the last date of registration, shall not be entertained under any circumstances.
- Conference kit shall not be provided to accompanying persons.
- The papers submitted for the conference shall be deemed to be the original papers with due plagiarism checking.
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