

SIXTEENTH INTERNATIONAL ACCOUNTING CONFERENCE 2024

**Issues in Accounting and Finance – the Role of Accounting
Educators and Professionals in the 21st Century**

January 13 & 14, 2024 (Saturday & Sunday)
Science City Auditorium, Kolkata-700 046



Indian Accounting Association Research Foundation

(An Associate of International Association for Accounting Education & Research)

Jointly with

EIILM Kolkata

Home Page : www.iaarf.in

IAA RESEARCH FOUNDATION

The Indian Accounting Association (IAA) Research Foundation is a body constituted under the Societies Registration Act for promoting, among others, accounting, higher education and research in India and abroad. The Foundation has already earned a great deal of reputation in India and abroad through its activities of conducting national and international conferences, publishing research volumes, sponsoring research projects and conducting management development programmes. The Foundation has been publishing Indian Accounting Review (IAR), a bi-annual research journal, since 1997. IAR has already made its mark with its Impact Factor (GIF:2019) 2.8229 as an international research journal in accounting and finance (see www.iaarf.in). There is international institutional subscriber (Germany) for IAR.

EIILM- KOLKATA

Situated in the heart of Kolkata, the Eastern Institute for Integrated Learning in Management (EIILM) is a highly focused source of professional education (2-year MBA and other allied courses) for building careers in management, representing an effective and significant investment in human potential development in India in the evolving context of the world (see www.eiilm.kolkata)

Conference Theme and Venue

The **16th International Conference** of the Indian Accounting Association (IAA) Research Foundation will be held at the **Science City Mini Auditorium**, Kolkata-700046 on **13th and 14th January, 2024** in collaboration with EIILM - Kolkata. For having a number of concurrent sessions on both days, the IAA Research Foundation has booked four Seminar halls of 100 capacity each in addition to Mini Auditorium. The theme of the Conference is “**Issues in Accounting and Finance – the Role of Accounting Educators and Professionals in the 21st Century**”.

Research-based papers on the following topics are invited for presentation at the Conference:

1. Accounting Education and Research in Emerging Economies
 - Current trends in Accounting Research
 - Ethics in Accounting
2. The Role of Technology in Accounting and Auditing
 - Accounting and Data Analytics
 - Fintech and Accounting
 - Accounting for Cryptocurrencies (including standardization)
 - Artificial Intelligence – Inhibitor or Facilitator of Accounting & Finance Profession
 - Issues and Imperatives of Digital Finance
3. Management of Public Sector in India
 - Under Present Scenario, Is Government Undertaking a Myth or Reality
 - Performance of Public Enterprises – In Search of a Composite Index
 - Merger and Consolidation of (public sector) Banks: Challenges & Opportunities
4. Operation of Stock Markets in India
 - Role of Accounting with respect to Capital Markets
 - Performance of Mutual Funds
5. Environment Management and Accounting
 - Environmental, Social and Governance (ESG) Issues
 - Accounting for Management of Climate Change
 - Carbon Accounting
6. Sustainability Reporting
7. Identifying and managing Audit Risk in a Volatile World
8. International Tax Havens are a Threat to the World Economy

9. Behavioural Finance
10. Enhancing Competitiveness of the Firm: the Role of Strategic Cost Management
 - Michael Porter's Value Chain Analysis (1985) for Cost Management: Challenges & Opportunities
 - Application of Cost Management Tools to Manufacturing Industries
11. Taxation Reforms and its Impact on Accounting
12. Other International Accounting and Finance related Topics

Submission Guidelines

- (1) Soft copy of the paper should be submitted through e-mail. The text of the paper will be in double space, 12 font, Times New Roman, keeping a margin of one inch in three sides. MS Word (.doc format) is required. Each paper should be preferably within 5000 words including tables and references, in addition, **an abstract** of not more than 500 words in a separate page.
- (2) There should be a **separate title page** on each paper giving title of the paper, **the topic /sub-topic to which the paper relates**, details of author/s, affiliation, address, telephone numbers and e-mail.
- (3) A declaration must be submitted, along with the paper, by the author(s) mentioning that the manuscript is not copyrighted, and has not been submitted / published elsewhere.
- (4) Paper presentation will take place in **concurrent sessions** and abstract of each accepted paper will be published in the Conference Proceedings.
- (5) Papers must be submitted within **September 30, 2023**.
- (6) Notification about the acceptance or otherwise of a paper will be made by **November 30, 2023**.
- (7) Papers submitted for presentation will be subject to blind review and the decision of the Scientific Committee will be final.

Namita Banerjee Best Paper Memorial Awards

The best two papers will each be awarded Rs.2500/- (Rupees two thousand five hundred only) to be selected by a panel of distinguished reviewers. Research papers submitted by the Delegates from SAARC countries within the age limit of 40 years (as on January 01, 2024) will be considered for the purpose. **In case of a joint paper, the junior faculty within the above age group will be entitled to the cash award although the certificate will be issued giving details of the paper with name of all the Co-author(s).**

Registration Fees

(For delegates from India and other SAARC Countries)

| | For payment on or before November 30, 2023 | For payment after December 01, 2023 |
|---------------------|---|--|
| Member of IAARF | Rs. 2250 | Rs. 2500 |
| Non-member | Rs. 2500 | Rs. 3000 |
| Research Scholars | Rs.1500 | Rs. 2000 |
| Corporate Executive | Rs. 4000 | Rs. 4500 |

- ◆ **Deadline for Registration: December 23, 2023 (no spot registration).**
- ◆ Accommodation Charges for delegates from outside West Bengal only (for 3 nights, i.e., January 12, 13 & 14): **Rs.3000 per delegate on a double occupancy basis.**
 (*Only a few rooms in different guest houses will be available on a first come, first served basis.)
 Registration fees will cover 3 breakfasts, 2 luncheons, 2 dinners, copy of Conference Proceedings and transport facilities within the city (for attending Conference only).

In December–January, the weather in Kolkata is pleasant, with temperature varying between 12°C and 22°C. There are many beautiful places and monuments of tourist attraction in the City. Popularly known as the Cultural Capital of India, the City is famous for the warm hospitality of Kolkatans. Kolkata is well connected by air (Netaji Subhas Chandra Bose International Airport) and rail (Howrah Station, Shalimar Station, Sealdah Station and Kolkata Station).

Expected Participants

Distinguished academicians and practitioners from different parts of the world are expected to attend the Conference. Besides, members of the IAA Research Foundation, academic heads and deans of many reputed business schools and universities in India, representatives of three professional bodies, viz., the Institute of Chartered Accountants of India, the Institute of Cost Accountants of India and the Institute of Company Secretaries of India, will grace the occasion by their kind presence and active participation in different sessions.

Dr. Shyam Sunder, James L. Professor Emeritus of Accounting, Economics and Finance, Yale University, and former President, American Accounting Association, Dr. Zabihollah (Zabi) Rezaee, Thompson-Hill Chair of Excellence/Professor of Accountancy/PhD Coordinator, The University of Memphis, Tennessee, have given their initial consent to attend the Conference and to give keynote addresses on suitable topics. Professor Sunder was inducted to the Hall of Fame of AAA in 2020. Professor Rajendra P. Srivastava, Professor Emeritus of Accounting and Information Systems, School of Business, University of Kansas, Lawrence, is also expected to grace the occasion. Dr. Harunur Rashid, former Professor of Accounting and Information Systems, Dhaka University, and former Vice-Chancellor, Presidency University, Dhaka, and President, Bangladesh Accounting Association will attend. Besides, a good number of distinguished educationists and professionals from Bangladesh Accounting Association will also attend the Conference.

A maximum of 250 delegates can attend the Conference on a first come, first served basis.

Contact Persons for Sending Queries, Papers, Registration of Interest

CMA Dr. Dhrubaranjan Dandapat
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CA CMA Mr. Shubhayan Basu
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Note: Members and delegates are requested to go through the Foundation's Website (www.iaarf.in) for updates.

Some of the Eminent Scholars/Professionals who attended the previous conferences

- Professor Stephen A. Zeff, Past President, AAA (2nd Conf.) (Rice University, USA)
- Professor Sidney J. Gray, Professor of International Business and Co-Director of the Entrepreneurship and Innovation Research Group at the University of Sydney Business School. The University of Sydney
- Prof. Kazuo Hiramatsu, Past President, JAA (Kwansei Gakuin University) and Past President, International Association for Accounting Education and Research (IAARF)
- Donna L. Street, Past President, IAAER (University of Dayton)
- Professor Andrew D. Bailey, Past President, AAA
- Professor Stefano Zambon, Italy (10th Conference)
- Professor Belvered E. Needles, Jr., DePaul University, Chicago (attended twice)
- Professor Marion Powers, Members (USA) (10th Conference)
- Professor Tony Kang, Member, AAA(USA) (10th Conference)

- Professor Shyam Sunder, Past President, AAA (attended thrice) (Yale School of Management) (attended thrice).
- Professor Rajendra P. Srivastava, The University of Kansas, USA (attended 4 times)
- Professor Bruce K. Behn, Past President, AAA (Deloitte LLP Professor, The University of Tennessee) (attended thrice)
- Professor Bikki Jaggi, Former Chair, Rutgers University, New Brunswick, USA
- Professor S. Gupta, Former Chair, Department of Accounting, Lehigh University, USA
- CA Mr.P. R. Ramesh, Chairman, Deloitte India
- CA Mr.Dipankar Chatterjee, Partner L.B.Jha & Co.
- Professor Asis Kumar Banerjee, former Vice-Chancellor, University of Calcutta
- Director of Finance, Damodar Valley Corporation of India
- Dr. Bhaskar Banerjee, Former Chairman, The Calcutta Stock Exchange Ltd.