



47th ALL INDIA ACCOUNTING CONFERENCE AND INTERNATIONAL SEMINAR

on

ACCOUNTING EDUCATION AND RESEARCH

October 12-13, 2025

Under joint auspices of

**JANARDAN RAI NAGAR RAJASTHAN VIDYAPEETH
(DEEMED TO BE UNIVERSITY), UDAIPUR**

&

INDIAN ACCOUNTING ASSOCIATION - UDAIPUR BRANCH



•• **VENUE** ••

**Janardan Rai Nagar Rajasthan Vidyapeeth
(Deemed to be University)**

Airport Road, Pratapnagar, Udaipur-313001, Rajasthan

Website : <https://jrnrvu.edu.in> E-mail: info@jrnrvu.edu.in

Conference Website : <https://47aiac.in> | E-Mail: 47aiac@gmail.com

CALL FOR PAPERS AND PARTICIPATION

INVITATION

The Janardan Rai Nagar Rajasthan Vidyapeeth (Deemed to be University), Udaipur & The Indian Accounting Association, Udaipur Branch, are honoured to extend a cordial invitation to life members, academicians, researchers, and professionals to participate in the forthcoming All India Accounting Conference and International Seminar on Accounting Education and Research, to be held in the enchanting city of Udaipur during October 12-13, 2025.

This esteemed academic forum aims to advance scholarly discourse and promote rigorous research in the domains of accounting, auditing, taxation, corporate governance, and financial reporting. The conference will feature technical sessions and seminars led by distinguished experts, providing a platform for critical engagement with current developments, theoretical advancements, and pedagogical innovations in accounting. By bringing together scholars from across the country, the conference seeks to foster meaningful academic collaboration, stimulate empirical and conceptual inquiry, and contribute to the evolution of accounting thought and practice. It offers a valuable opportunity to share insights, receive constructive feedback, and explore interdisciplinary perspectives that can enrich teaching and research in accounting and allied fields.

We warmly invite you to participate in this academic endeavour. Your contributions will significantly enhance the quality of dialogue and help shape the future direction of accounting education and research in India.

CONFERENCE THEME

The conference centres on advancing accounting knowledge in an era of innovation and global challenges. It will feature two international seminar sessions focusing on Accounting Education and Accounting Research, addressing emerging pedagogical practices and research paradigms. Additionally, three technical sessions will explore contemporary and critical areas: The Role of Artificial Intelligence in Accounting and Finance, Earnings Management – Issues and Challenges, and International Taxation with Special Reference to the Digital Economy. These sessions aim to foster scholarly discourse and encourage meaningful contributions to accounting theory and practice. The elaborated sub-themes (only suggestive) are provided below :

TECHNICAL SESSION - I Role of Artificial Intelligence (AI) in Accounting and Finance

Chairman : Prof. S. P. Agarwal, Emeritus Professor, South Asia University, New Delhi

Co-Chairman : Prof. Ashok Agarwal, Former Head, Department of ABST, University of Rajasthan, Jaipur

SUB -THEMES :

1. AI-driven audit and assurance practices.
2. Machine learning applications in financial forecasting
3. Robotic Process Automation (RPA) in accounting operations.
4. Blockchain Accounting.
5. AI and risk management in finance.
6. Ethical considerations in AI-enabled accounting systems.
7. AI in fraud detection and prevention
8. Integration of AI in ERP and financial systems
9. AI and the future of financial reporting
10. Regulatory challenges of AI in financial services
11. Skill development for accountants in the AI era

TECHNICAL SESSION - II

Earnings Management - Issues and Challenges

Chairman : **Prof. S. K. Singh**, School of Commerce and Business Management, Jiwaji University, Gwalior

Co-Chairman : **Prof. Rachappa Shette**, Indian Institute of Management, Kozhikode

SUB -THEMES :

1. Determinants and motives of earnings management.
2. Corporate governance mechanisms and earnings management.
3. Detection models for earnings manipulation.
4. Earnings management across industries and jurisdictions.
5. Role of auditors and audit committees in curbing earnings management.
6. Real vs. accrual-based earnings management techniques.
7. Earnings management in the context of IPOs and M&As.
8. Regulatory responses to earnings manipulation
9. Impact of earnings management on firm valuation and investor trust.
10. Ethical dilemmas in financial reporting practices.

TECHNICAL SESSION - III

International Taxation with Special Reference to the Digital Economy

Chairman : **Prof. K. Eresi**, Former Professor of Commerce, Bangalore University, Bangalore, Karnataka

Co-Chairman : **Prof. Sunil Kumar**, Professor, IGNOU, New Delhi

SUB -THEMES :

1. Base erosion and profit shifting (BEPS) in the digital economy.
2. OECD's two-pillar approach and global tax reforms.
3. Challenges of nexus and permanent establishment in the digital context.
4. Country-by-country reporting and transparency.
5. Taxation of digital services and platform-based businesses.
6. Role of data localization in international taxation.
7. Transfer pricing issues in the digital economy.
8. Digital tax treaties and bilateral agreements.
9. Policy responses in India and other emerging economies.
10. Future of global tax governance in a digitised world.

International Seminar on Accounting Education

Chairman : **Prof. V Appa Rao**, Osmania University, Hyderabad, Immediate Former President IAA

Co-Chairman : **Prof. Pranam Dhar**, Professor of Commerce, West Bengal State University, Barasat, Kolkata

SUB -THEMES :

1. Innovations in pedagogy for accounting education
2. Integration of technology and e-learning in accounting curricula
3. Outcome-based education and its application in accounting
4. Bridging the gap between academia and the accounting profession
5. Global competency frameworks in accounting education
6. Ethics and values in the accounting curriculum
7. Assessment methods and learner engagement in accounting programs
8. Capacity building and faculty development in accounting education
9. Inclusion and diversity in accounting education
10. Role of MOOCs and open educational resources in teaching accounting International Seminar on Accounting Research

INTERNATIONAL SEMINAR ON ACCOUNTING RESEARCH

Chairman : Prof. H.K. Singh, Head & Dean, Faculty of Commerce, Banaras Hindu University, Varanasi

Co-Chairman : Prof. A. Patrick, Osmania University, Hyderabad

SUB -THEMES :

1. Emerging trends in accounting research methodologies
2. Interdisciplinary approaches in accounting research
3. Impact of ESG and sustainability reporting on accounting research
4. Data analytics and big data in accounting research
5. Challenges in conducting empirical accounting research in developing countries
6. Research in forensic accounting and fraud detection
7. Role of regulatory reforms in shaping accounting research agendas
8. Open access and research dissemination in accounting
9. Ethics and integrity in accounting research
10. Comparative accounting research across international contexts

HOW TO SUBMIT PAPER

The soft copies of the research paper in PDF files have to be uploaded at the timed registration on the conference website <https://47aiac.in>. **As all research papers are subject to a blind review, the soft copies of the research paper have to be uploaded in the following four separate PDF files, viz.,**

1. Title page: It should contain the title of the paper, followed by all authors' details (name, designation, affiliation, contact number, and email ID).
2. Abstract: It should contain the title of the paper, name of the authors, abstract (upto 500 words) and keywords.
3. Full paper: It should be completely anonymous, i.e. do not mention the name of the author or their affiliation. It should have the title of the paper and the full paper.
4. Plagiarism Report (upto 10% plagiarism is acceptable).

GUIDELINES FOR MANUSCRIPT PREPARATION

Only original and unpublished papers strictly based on broad themes and sub-themes of the conference need to be submitted with due plagiarism checking.

- An abstract should be upto 500 words and should indicate study period, sample, research question/hypothesis, methodology, findings, implications, etc. and keywords.
- Full Paper should be upto 5000 words in length, including tables and figures but excluding abstract & references.
- Text should be printed in Times New Roman with font size 12 in 1.5-line spacing on A4 paper layout with standard margins (2.54 cm) on all four sides.
- Structure of paper : The paper should consist introduction, Review of Literature, Research gap, Objectives of the study, Research Methodology including Hypotheses, Data Analysis & Findings, and Summary & Conclusion. But original conceptual papers shall also be considered.
- There should be a reference list in alphabetical order in APA (6th ed.) format,

PAPER EVALUATION

All submitted papers shall be subject to blind review by a technical committee. Based on paper evaluation report, the papers will be categorized into the following three categories:

1. Considered for Best Research Paper (on the basis of aggregate marks obtained in blind review and presentation of paper in technical session).
2. Considered for Presentation

3. Considered for Poster Presentation (If not more than 30 marks are awarded under blind review)
The decision of reviewers shall be binding on all authors. Ten to twelve minutes shall be given to each research paper accepted for presentation.

REGISTRATION AND ACCOMMODATION

REGISTRATION PROCESS

- The entire registration process shall be done on the website www.47aiac.in. No paper shall be accepted though e-mail.
- Registration shall be confirmed only on successful payment of the applicable registration fee through the website.
- Those who want to submit research papers, keep ready the four files as mentioned earlier.
- Join the WhatsApp Group by clicking on the link given.

ACCOMMODATION

- Accommodation will be arranged for delegates from October 11 (2 P.M.) to October 13 (2 P.M.) for only who confirm and remit the full fees up to September 7, 2025.
- In any case, no request shall be entertained after September 7, 2025.

REGISTRATION FEE

Category of Participants	Early bird till August 31, 2025 (₹)	Between September 01 to 07, 2025 (₹)
Office Bearers/Executive Members / Past Presidents	Nil	Nil
Life Members	2500	2800
Non-Life Members	3000	3300
Accompanying Person	2800	3100
Corporate Delegates	4300	5300
Foreign Delegates	\$180	\$210

- No spot registration will be allowed.
- Registration fees include two breakfasts, two lunches (12 and 13 October, 2025), and two dinners (11 and 12 October, 2025)
- In case there is more than one author of a paper, all authors have to register in order to get the certificate.
- Communication of acceptance of the paper for presentation at the conference will be obtained only on successful completion of the registration process, along with payment of registration fees for at least one of the authors.
- Conference kit shall not be provided to accompanying persons.
- Pick-up facility will be available only from Udaipur City, Rana Pratap Railway Station, and Maharana Pratap International Airport on October 11-12 (10 am), 2025.

Important Dates

Last Date of Registration without Late Fee	August 31, 2025
Last Date of Registration with Late Fee	September 7, 2025
Last Date of Submission of Full Paper	September 7, 2025
Confirmation of Acceptance of Paper	Within 7 days from the receipt of the Paper

ABOUT INDIAN ACCOUNTING ASSOCIATION

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 the American Accounting Association (AAA). At present, IAA has a network of 61 branches in India with more than 8700 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 the IAA Young Researcher Award and the IAA fellowship. The Association offers Life Membership and Annual Membership for Individuals and Institutions through its chapters across India. Past conferences have attracted a large number of delegates from across the country and abroad.

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ABOUT JANARDAN RAI NAGAR RAJASTHAN VIDYAPEETH

Janardan Rai Nagar Rajasthan Vidyapeeth (Deemed-to-be University), Udaipur is a beacon of education, culture, and social transformation in India. Established in 1937 by the visionary Manishi Pandit Janardan Rai Nagar, the university began as a literacy and education movement for the underprivileged and marginalized communities in Southern Rajasthan. Its founding principles were rooted in the ideals of self-reliance, community upliftment, and the democratization of education.

Today, Rajasthan Vidyapeeth stands as a distinguished institution, recognized as a "Deemed-to-be University" by the Government of India in 1987. With a rich legacy of over eight decades, the university has evolved into a multidisciplinary hub, offering a wide array of academic programs across fields like arts, science, commerce, agriculture, social work, management, education, computer science, law, medical sciences including homeopathy/physiotherapy/ nursing/ pharmacy and more. Apart from these, we are also running two Girls Colleges and one Evening College. The institution is committed to fostering holistic development and nurturing future leaders equipped with knowledge, ethics, and social responsibility.

One of the defining features of Rajasthan Vidyapeeth is its unwavering commitment to inclusivity and accessibility. Staying true to its mission of empowering the disadvantaged, the university provides quality education to students from diverse backgrounds, including those from rural, tribal, and economically weaker sections of society. Its focus on extension education has further extended its reach, enabling countless learners across India to achieve their academic goals.

The university also emphasizes preserving and promoting Indian culture and heritage. Through various initiatives and activities, it contributes to research, documentation, and dissemination of knowledge about Rajasthan's rich traditions, folk arts, and literature. Its museums, libraries, and research centers serve as repositories of invaluable cultural treasures, inspiring both students and scholars.

Janardan Rai Nagar Rajasthan Vidyapeeth is not just an educational institution but a dynamic platform for societal transformation. By combining academic excellence with a deep commitment to social justice, the university continues to honor the vision of its founder, contributing to the development of an equitable and progressive society. Its lush campus in Udaipur, the City of Lakes, provides an inspiring environment for students, blending modern facilities with a serene atmosphere conducive to learning and innovation. As the university strides forward, it remains a shining example of how education can be a powerful catalyst for change, growth, and empowerment.

ABOUT INDIAN ACCOUNTING ASSOCIATION - UDAIPUR BRANCH

The Indian Accounting Association (IAA), Udaipur Branch, is a vibrant and academically active unit of the national body, committed to promoting excellence in accounting education, research, and professional development. With

over 179 members, comprising dedicated academicians, researchers, and practitioners, the branch regularly organizes seminars, workshops, and conferences to foster dialogue on contemporary issues in accounting and finance. It provides a dynamic platform for scholars to engage in interdisciplinary research, share insights, and contribute to policy discourse. With a strong focus on academic integrity and innovation, the Udaipur Branch continues to play a pivotal role in advancing the objectives of IAA at both regional and national levels. Branch has successfully organised the 17th and 40th IAA conferences in the year 1995 and 2017. Also, the branch has initiated and successfully organised the prestigious National Accounting Talent Search (NATS) Examination since 2009.

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ABOUT UDAIPUR

Udaipur, often called the "City of Lakes," is a culturally rich and historically significant city in Rajasthan, India. It is renowned for its majestic palaces, marble havelis, and serene lakes. Nestled in the lap of the Aravalli hills, Udaipur offers a unique blend of heritage, architecture, and natural beauty.



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University), Udaipur



Prof. Shurveer S. Bhanawat
Head, Department of Accountancy and
Business Statistics
Director- IQAC & Dean Students' Welfare,
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Treasurer, IAA Udaipur Branch
Head, Department of
ABST Bhupal Noble's University,
Udaipur



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Associate Professor, Faculty of
Management Studies,
JRN Rajasthan Vidyapeeth
(Deemed to be University), Udaipur



Dr. Neeru Rathore
Associate Professor, Faculty of
Management Studies,
JRN Rajasthan Vidyapeeth
(Deemed to be University), Udaipur



Dr. Shilpa Kanthaliya
Associate Professor, Faculty of
Management Studies,
JRN Rajasthan Vidyapeeth
(Deemed to be University), Udaipur

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Joint Secretary, Udaipur Branch
Associate Professor,
PAHER University,
Udaipur



Dr. Shilpa Vardia
IAA – EC Member, Associate Dean
Assistant Professor, Department of
Accountancy and Business Statistics,
Mohanlal Sukhadia University, Udaipur



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IAA-UB – EC Member
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(Contact for further assistance)

Dr. Shilpi Kothari : 7737399421, Dr. Samta Ordia : 9414254144, Ms. Amreen Khan : 9119303918