

**Department of Commerce & Management Studies**  
**The Pioneers of Management Education in India**

*Honorary Professors:*

**PROF. K.V. SIVAYYA**  
**DR. K. PARVATHI KUMAR**

*Professors:*

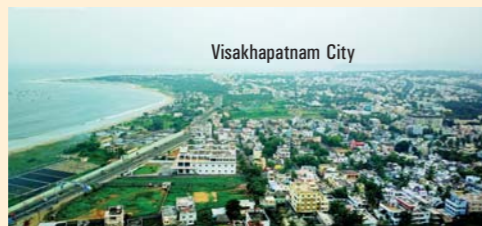
**PROF. D. PRABHAKARA RAO**  
**PROF. R. SATYA RAJU**  
**PROF. K. RAMAMOHANA RAO**  
**PROF. M. MADHUSUDHANA RAO**  
**PROF. G. SATYANARAYANA**  
**PROF. G. SUDARSANA RAO**  
**PROF. P. VENI**  
**PROF. D.M. SHEEBA RANI**  
**PROF. K. SAMBASIVA RAO**  
**PROF. V. KRISHNA MOHAN**  
**PROF. N. SAMBASIVA RAO**  
**PROF. C.V. KANNAJI RAO**  
**PROF. N. RAJYA LAKSHMI**  
**PROF. P. VISWANADHAM**  
**PROF. R. MADHUSUDHANA RAJU**  
**PROF. A. NARASIMHA RAO**  
**PROF. I.V.R.L. NARASIMHA RAO**  
**PROF. M. SANDHYA SRI DEVI**  
**PROF. D. LALITHA RANI**  
**PROF. B. MOHAN VENKATARAM**  
**PROF. J. RAVI**  
**PROF. N. KISHORE BABU**

*Associate Professors:*

**SRI N. KRISHNA PRASAD**  
**DR. M. SARADA DEVI**  
**DR. M. UMA DEVI**

*Assistant Professor:*

**DR. P. VENKATESWARLU**



**Conference Secretariat**

*Chief Patrons:*

**Prof. G.S.N. Raju**, Vice-Chancellor, Andhra University  
**Master Dr.K. Parvathi Kumar**, Chairman-IAA Vizag

*Patrons*

**Prof. M. Gangadhara Rao**, Fellow of IAA, Andhra University  
**Prof. Y. Ranga Rao**, Fellow of IAA, Andhra University  
**Prof. G. Subrahmanyam**, Vice-Chancellor-GITAM University  
**Prof. P. George Victor**, Vice-Chancellor-Adikavi Nannayya University  
**Prof. K. V. Rao**, Vice-Chancellor-Acharya Nagarjuna University  
**Prof. B. Venkata Ratnam**, Vice-Chancellor, Kakatiya University  
**Prof. K. Ramakrishna Reddy**, Vice-Chancellor, SK University  
**Prof. V. Venkaiah**, Vice-Chancellor-Krishna University  
**Prof. H. Lajipathi Rai**, Vice-Chancellor-Dr BR Ambedkar University  
**Prof. Akbar Ali Khan**, Vice-Chancellor, Telangana University  
**Prof. Bhagwat Kumar**, Vice-Chancellor, DSNL University  
**Prof. G. Tulsi Ramdas**, Vice-Chancellor, JNTU, Kakinada  
**Prof. E. A. Narayana**, Rector-Andhra University  
**Shri Y. R. Reddy**, Director-Personnel, RINL Vizag Steel  
**Prof. S. K. V. Suryanarayana Raju**, Rector(Ex)-Andhra University  
**Prof. K. Ramamohana Rao** Registrar-Andhra University  
**Prof. V. Krishna Mohan**, Registrar-Dr BR Ambedkar University  
**Prof. D. Surya Chandra Rao**, Registrar, Krishna University  
**Prof. K. Sayulu**, Registrar, Kakatiya University  
**Dr. M. Nagarjuna**, Former Chairman, SC-ST Commission, Govt. of A.P  
**Prof. Prasada Raju**, Registrar, JNTU, Kakinada  
**Prof. A. Sudhakar**, Registrar, Dr. BR Ambedkar Open University  
**Dr. S. Vijay Kumar**, Industrialist, Visakhapatnam  
**Dr. K. Kumar Raja**, Member, Academic Senate, Andhra University  
**Shri A. Chandrasekhar**, Chartered Accountant, Visakhapatnam  
**Shri. A. V. Ramana**, Chartered Accountant, Visakhapatnam

*Conference Secretary:*

**PROF D. PRABHAKARA RAO**  
Principal, College of Arts & Commerce  
Andhra University, Mobile: +91 9440131863

*Organising Secretary:*

**PROF. R. SATYA RAJU**  
Head, DCMS, Andhra University  
Mobile : +91 9440356259

*Joint Organising Secretaries*

**Prof. P. Hrishikesava Rao**, SDE, Andhra University, Mobile : 9494194811  
**Prof. M. Madhusudhan Rao**, DCMS, Andhra University, Mobile : 9849481056  
**Prof. P. Viswanatham**, DCMS, Andhra University, Mobile : 9849181449  
**Prof. J. Ravi**, DCMS, Andhra University, Mobile : 9848077032

*Office Bearers of IAA 2013*

**President: Prof. K. Sasi Kumar**, Kerala University, Trivandrum  
**General Secretary : Prof. D. Prabhakara Rao**, Andhra University, VSKP  
**Vice President (Sr) : Prof. S. S. Modi**, University of Rajasthan, Jaipur  
**Vice President (Jr) : Prof. Pratap S. Chouhan**, Sourashtra University, Rajkot  
**Treasurer : Prof. Sanjay Bhayani**, Sourashtra University, Rajkot  
**Chief Editor : Prof. H. S. Oza**, Gujarat University, Ahmedabad  
**Editors : Prof. Sukan C Jain**, University of Rajasthan, Jaipur  
**Prof. M. B. Shukla**, MGKV University, Banaras  
**President (IAA RF) : Prof. B. Banerjee**, Kolkatta University, Kolkatta

**Department of Commerce & Management Studies**  
**A Pioneering Legacy of 80 Years Excellence**



**ALL INDIA ACCOUNTING CONFERENCE**  
&  
**International Seminar**

**Accounting Education and Research**  
JANUARY 6 & 7, 2014

Venue :  
**CONVOCAATION HALL**  
**ANDHRA UNIVERSITY CAMPUS**

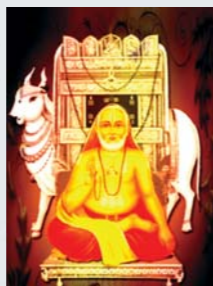


**Organised by**  
Department of Commerce(1934) & Management(1957) Studies  
Andhra University(1926), Visakhapatnam - 530003  
[www.andhrauniversity.edu.in](http://www.andhrauniversity.edu.in)  
&  
Indian Accounting Association(1969)  
[www.indianaccounting.org](http://www.indianaccounting.org)

## Invitation

Department of Commerce & Management Studies, Andhra University, Visakhapatnam and Indian Accounting Association, Vizag Branch consider it a privilege and matter of great pride to host the International Seminar and 36th All India Accounting Conference on January 6 & 7, 2014.

The Conference would provide a forum for interaction on Contemporary Issues and Developments in Accounting, Finance and allied areas. It would create an interface among professionals, academicians and experts in the field of accounting education & research in India and abroad. The basic theme of this mega Academic and Research event is outlined below:



### International Seminar on Accounting Education and Research

(With Focus on Pedagogical Tools and Evaluation Methods)

Chairman: **Prof. Nageshwar Rao,**  
**Vice-Chancellor(Ex), UPRTO University, Allahabad**

### Government Accounting

Chairman: **Prof. K.V. Rao,**  
**Vice-Chancellor, Acharya Nagarjuna University, Guntur**

### Corporate Reporting (With focus on Accounting Standards and XBRL)

Chairman: **Prof. RP Srivastava,** Ernst & Young Distinguished Professor  
**The University of Kansas, USA**

### Emerging Dimensions of Accounting

Chairman: **Prof. B.S. Raj Purohit**  
**Vice-Chancellor, LN Vyas University, Jodhpur**

Academicians, Scholars, Practitioners, Executives and Students are invited to participate in the International Seminar and Conference by contributing research papers and enrich the deliberations while having an opportunity to interact with eminent scholars, researchers, practitioners and distinguished speakers from India and abroad.

## The Indian Accounting Association (IAA)

The Indian Accounting Association 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 and finance. The association was founded by academicians and professionals on March 17, 1969. It is a member organization of International Association of Accounting Education and Research (IAAER). It is also held in high esteem by American Accounting Association (AAA). At present, IAA has a network of 35 branches in India with about five thousand life members and a Research Foundation (IAARF) as an affiliate at Kolkata. It also brings out a bi-annual research journal 'Indian Journal of Accounting' in the months of June & December to give wider publicity to research findings. The Association gives IAA Young Researcher Award and IAA Fellowship Award. The Association offers Life Membership and Annual membership for Individuals and Institutions through its branches across India.

## The Indian Accounting Association - Vizag Branch

Vizag Branch of the Indian Accounting Association was established in early 1980's under the leadership of Prof KV Sivayya, a World Famous Academician and Master Dr. K. Parvathi Kumar, a World Renowned Spiritual Master and a leading Chartered Accountant. The Branch played vital role in promoting the objectives of IAA by organizing a variety of events and programmes.

## The Andhra Pradesh State

The history of Andhra as a Kingdom is traced back to 236 BC (<http://www.facts-about-india.com/facts-about-andhra-pradesh.php>) ruled by several dynasties like Satavahanas, Sakas, Ikshvakus, Eastern Chalukyas, Kakatiyas etc. Gradually, from the 17th century onwards, the British annexed territories of the Nizam and constituted the single province of Madras. After Independence, Telugu-speaking areas were separated from the composite Madras Presidency and a new Andhra Pradesh came into being on 1 October 1953. With the passing of the State Reorganisation Act, 1956, there was a merger of Hyderabad State with Andhra Pradesh, and consequently Andhra Pradesh came into being on 1 November 1956. Educationally, the state is well equipped with more than 30 Universities including three Central Universities.

## Visakhapatnam City

Visakhapatnam is one of India's largest seaports with a beautiful natural harbour, Occupying 681 Sq. Kms on the southeast coast of India and often called "The Jewel of the East Coast". The city has the country's oldest shipyard while several state-owned heavy industries including Rashtriya Ispat Nigam Limited (RINL) made Visakhapatnam as the City of Destiny. It is nestled among the hills of the Eastern Ghats and faces the Bay of Bengal on the east with the most beautiful beach sight, making it one of the attractive tourist destinations. Visakhapatnam has headquarters of the Eastern Naval Command of the Indian Navy. The city is blessed with four universities and a number of other academic and professional institutions. The City is well connected through different modes of transport viz., Road (NH-5), Rail and Air. The Airport is around 20 Km from Andhra University while the Railway Station is about three Km. The city will have around 20°C during January.

## The Andhra University

Andhra University was established in 1926 under the dynamic leadership of Sir CR Reddy and Dr VS Krishna. Dr Sarvepalli Radhakrishnan, the former President of India served as Vice-chancellor of Andhra University between 1931 and 1936. Its proud alumni include Nobel Laureate Sir CV Raman and the present Union Minister for Human Resource Development Sri MM Pallam Raju to name a few among innumerable number of luminaries occupying coveted positions around the globe. Presently it has more than one hundred departments in different constituent colleges including College of Arts and Commerce, College of Science & Technology, College of Engineering (Autonomous), College of Engineering for Women, College of Law and College of Pharmacy besides a number of Research Centers within the campus and Off-campus Post-Graduate Centers at Vizianagaram, Kakinada and Tadepalligudem coupled with a wide network of Affiliated Colleges offering Post-Graduate and Graduate courses in diverse disciplines. Andhra University has "A" Grade accreditation of NAAC with a CGPA of 3.65 on a four point scale which is the highest for any State University in the entire country and recognized by UGC., DST., AICTE., etc. It is the first multi-disciplinary University in India to get ISO-9000-2008 certification and one of the two state Universities securing 5-Star Status out of 214 Universities on a holistic basis as per the survey of 'Careers 360' in 2013.

## The Department of Commerce & Management Studies

The Department of Commerce & Management Studies, popularly known as DCMS pioneered in commerce education as early as 1934 and started MBA programme way back in 1957 for the first time in the sub-continent under the able guidance of Prof KK Das and Prof KV Sivayya. Currently the Department offers MCom., MBA (Regular), MBA (Retail Management), MBA (Part Time), MBA (Distance Mode), MPhil., and PhD programmes with curriculum development under market driven model. There are about one thousand students and an equal number of full time and part time research scholars. So far DCMS produced more than six hundred PhDs and MPhils besides a number of research reports, books and other publications. The Department is given Center for Advanced Studies (CAS) status by the University Grants Commission. DCMS organized All India Commerce Conferences, AIMS Management Education Convention, a number of Seminars of National and International importance in collaboration with Professional Bodies and Public and Private sector organisations.

## Conference Sessions

1  
**International Seminar on Accounting Education and Research**

2  
**Technical Session I  
Government Accounting**

3  
**Technical Session II  
Corporate Reporting**

4  
**Technical Session III  
Emerging Dimensions  
of Accounting**

## Paper Contribution

The papers must be in usual standard format with an abstract and particulars about authors. The Papers must be sent to the Conference Secretary along with Certificate of originality and Consent for publication (two hard copies with one soft copy in MS Word, Font: Times New Roman, 12 Size and 1.5 line spacing) latest by October 31, 2013. Papers will be blind reviewed by a technical committee. Only High Quality Papers would be allowed upto 15 minutes for presentation, while only the summary of the Satisfactory Papers will be allowed for about three minutes. Papers received on or before the stipulated date alone will be considered. One of the authors must attend the Conference and present the paper. The papers along with Registration Form, are to be sent to the Conference Secretary. Accommodation will be arranged for outstation delegates, registered by 31<sup>st</sup> October, 2013, in the University Guest Houses or Hostels from 5th January, 2014 to 7th January, 2014. Registration fee to be remitted through demand draft in favour of "Conference Secretary, 36th All India Accounting Conference", payable at Visakhapatnam.

**Important Note :** Kindly note that there is no spot registration. All Delegates (Members, Non-Members and Accompanying Persons) should carry valid photo Identity to be shown on demand by University Security/City Police.

### Conference Sponsorship Invited

Platinum - ₹ 10,00,000      Gold - ₹ 5,00,000      Silver - ₹ 3,00,000

### Souvenir Advertisements

Full Page - ₹ 50,000      Half Page - ₹ 30,000

**PROF. D. PRABHAKARA RAO**, Ph.D(Gold Medal), FDP(IIMA)  
Conference Secretary, 36th All India Accounting Conference  
Office of the Principal - College of Arts & Commerce  
Andhra University, Visakhapatnam-530 003. [www.andhrauniversity.edu.in](http://www.andhrauniversity.edu.in)  
Ph:0891-2844666 Fax:0891-2755075 Mobile: 094401-31863  
E-mail: [36iaa167@gmail.com](mailto:36iaa167@gmail.com) & [drdpr\\_2009@yahoo.co.in](mailto:drdpr_2009@yahoo.co.in)