

THEMES FOR DELIBERATIONS

A. Metrics

Accounting metrics are the basic accounting calculation tools which are derived from the accounting concepts. It actually represents the flow of transactions quantitatively. Metrics quantify the performances and operations of businesses and help the organization in making appropriate and timely decisions. As the world is demanding more and more from the organizations to be sustainable and accountable in their operations, the accounting fraternity has to work for fine tuning the existing metrics and designing & developing new metrics and tools so as to suit to the current requirements and also plucking out loopholes or anomalies in the existing metrics. An illustrative list of emerging financial and non - financial metrics are given as food for thought.

- EVA and MVA
- Effective Rate of Protection
- Domestic Resource Cost
- Payment and Return Ratios
- Accounting Quality: Watch and Scoring
- Contemporary Case Studies on Accounting
- Valuation of Equity
- Net Borrowing Costs
- Economic Rate of Return
- Shadow Prices
- Social Discounting Factor Pricing Services
- Cost Accounting Standards
- Growth Ratios, Capitalization Ratios
- Reverse Engineering The Expected Return
- Free Cash Flow
- Dividend Payment and Retention Ratios
- Terminal Value, Brand Value, Book Value, Market Value
- Operating Liquidity Leverage & Operating Liability Leverage Spread
- Trading, Rolling, Forward/Leading – PE Ratios
- Cash Ratios
- Defensive Intervals

B. Methods

Methods of accounting are ever evolving. The new methods of accounting are adopted by multinational corporate around the world to comply with the changing order of the global financial system. In the digital era E-business is gaining momentum and making a 360 degree change in the way of doing business which needs some essential changes in accounting methods and process also. Emerging methods to be complied with are:

- Accounting of Intangibles
- Green Accounting Practices
- Social Responsibility Accounting
- ERP and Accounting
- Forensic Accounting
- Fair Value Accounting
- Derivative and Hedge Accounting
- Valuation of Operations & Valuation of Enterprises
- Accounting Information System
- Analysis of Cash Flow Statements
- Accounting Governance
- Analyzing Growth and Sustainable Earnings
- Governmental Accounting
- Human Resource Accounting
- Business Strategy Analysis
- Accrual Accounting and Valuation
- Pricing Book Values
- Pricing Earnings
- Dirty Surplus Accounting
- Anchoring on the Financial Statements
- Cloud Accounting
- Block Chain Accounting
- Accounting for Off-Shore Balance Sheet Items
- Back Flush Costing and Throughput Costing
- Accounting for Cooperatives
- ABC Costing
- Accounting for Public Utilities
- Asset Liability Management Practices

C. Reports

Financial reporting is not a static discipline. It changes and evolves in response to new legislation, requirements of regulators and changes in accounting standards, as well as various other demands from various stakeholder groups and new initiatives. Hence, it is immensely essential to elicit the different emerging methods of reporting practiced around the world so as to plug out the loopholes in the existing reporting practices in India.

- International Financial Reporting Standards
- Integrated Reporting (IR)
- ESG Reporting
- XBRL (eXtensible Business Reporting Language)
- Corporate Governance Practices for Financial Reporting
- Benchmark practices in Financial Reporting
- Segment Reporting
- Role of Digital Technologies in Financial Reporting

RELATED AREAS FOR DELIBERATION

- Accounting Education in India
- Application of innovative Accounting Software's and Apps
- Changing Role of Accountants and Auditors
- Ethical Accounting Practices
- Pricing Practices of Online Business
- Discrepancy in Service Product Pricing
- Transfer Pricing & Arm's Length Pricing – Issues
- Contemporary Case Studies Relating to Accounting
- Cyber Security Mechanism for Accounting
- Twin Balance Sheet Problem
- Lease Accounting

By Rail

PDY/Puducherry (Pondicherry) is connected by train to all metros: Chennai, Delhi, Kolkata, and Mumbai, as well as other important cities such as Kanyakumari, Hyderabad, Nagpur, Bhubaneswar, Bangalore, Visakhapatnam and Mangalore.

Important trains: **12867/Howrah-Puducherry (Aurobindo) SF Express, 22403/Puducherry – New Delhi SF Express and 12898/Bhubaneswar-Pondicherry Weekly SF Express**

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ABOUT PONDICHERRY

Pondicherry officially known as Puducherry, is the capital and the most populous city of the Indian Union Territory of Puducherry. It is surrounded by the state of Tamil Nadu to which it shares most of its culture. It is affectionately known as Pondy. Pondicherry is a popular tourist destination in South India. The city has many colonial buildings, churches, temples and statues which, combined with the systematic town planning and planned French style avenues, still preserve much of the colonial ambience. While the sea is a popular draw for tourists.

By Air

Puducherry Airport is located at Lawspet. It has direct flights to Hyderabad, Bangalore operated by SpiceJet Airlines. It also has chartered flights to Chennai operated by TruJet Airlines.

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International Conference on

Calibration of Accounting Tools (Metrics, Methods, and Reports) in the Changing Global Scenario

18TH AND 19TH MARCH 2019



Organized by:

**DEPARTMENT OF COMMERCE
SCHOOL OF MANAGEMENT
PONDICHERRY UNIVERSITY
PONDICHERRY – 605014**

IN ASSOCIATION WITH

Think Ahead **ACCA** **ICSSR-SRC**

HOW TO REACH PONDICHERRY

By road

Pondicherry is connected to Chennai via the East Coast Road through Mahabalipuram. The Pondicherry Road Transport Corporation runs buses within the city. The Tamil Nadu State Transport Corporation operates Volvo air-conditioned services from Chennai to Pondicherry (152Km). There are daily bus services from several main stops from Chennai. The Pondicherry road transport corporation also operates Volvo buses to Chennai and to various places.

Main attractions of Pondicherry



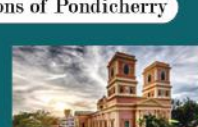
Auroville



French War Memorial



Promenade Beach



Our lady of Angels Church



Manakula Vinayagar Temple



Sri Aurobindo Ashram



<https://goo.gl/maps/8E5KL3Spow>

Campus Map:
<http://www.pondjuni.edu.in/content/campusmap>

The Pondicherry University was established in 1985 by the Government of India through an Act of Parliament. It is an outstanding institution among central universities in India, with teaching and research as primary functions. The University has several unique features such as to dissemination and promotion of knowledge by providing instructional and research facilities. The campus is located in a sprawling area spread over seven hundred and eighty acres of land facing Bay of Bengal. The University is a member of the Association of Commonwealth Universities and has signed MOU with several foreign Universities and Institutions. A recent survey report by the UGC and the NAAC has ranked the institution as one of the best in the country

DEPARTMENT OF COMMERCE

The Department of Commerce is presently assisted by the UGC at DRS-II level of SAP, to carry out research in the field of "Advanced Research in Derivatives and Risk Management" for 5 years and several of the faculty members of the department have undertaken minor and major projects assisted by UGC. The Department offers M.Com (Business Finance), M.Com (Accounting & Taxation), & Ph.D programmes with a total placement focus. The curriculum of the department is attracting the attention of companies which are involved in Banking, Foreign Trade, Capital Market, Stock Broking and Forex Dealings. Continuous research activities are also going on in the department in the above areas. It is a constituent of the School of Management, which is one of the popular Schools of Excellence in the Campus primarily focusing in the business related courses since the very inception of the University. The department has already successfully organized several international and national level seminars and conferences. It has also organized national level conferences and faculty development programmes in the field of Derivatives.

INDIAN COUNCIL OF SOCIAL SCIENCE RESEARCH (ICSSR) –SRC

Indian Council of Social Science Research (ICSSR) is an autonomous organization established in 1969 on the recommendation of Prof. V. K. R. V. Rao Committee. The Southern Regional Centre was established on 1st February 1973 in collaboration with the Osmania University and the Government of Andhra Pradesh. The major role of the Southern Regional Centre is to act as an agent of the ICSSR within the southern region; to act as the representative of the social scientists of the region and to bring their ideas and problems to the ICSSR, New Delhi; to provide a platform for the social scientists of the southern region; to come together for the promotion of social science research and to serve as the link between the social scientists of the southern region, national and international community of social scientists.

ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS (ACCA)

Founded in 1904, the Association of Chartered Certified Accountants (ACCA) is the global professional accounting body offering the Chartered Certified Accountant qualification (ACCA). ACCA's headquarters are in London with principal administrative office in Glasgow. ACCA works through a network of over 104 offices and centres in 52 countries - with 323 Approved Learning Partners (ALP) and more than 7,300 Approved Employers worldwide, who provide employee development. ACCA works in the public interest, assuring that its members are appropriately regulated. It promotes principles-based regulation. ACCA actively seeks to enhance the value of accounting in society through international research. It takes progressive stances on global issues to ensure accountancy as a profession continues to grow in reputation and influence



GUIDELINES FOR PAPER CONTRIBUTORS

The delegates are invited to submit original research papers on the sub-themes of the conference. The papers should be formatted in APA style (Times New Roman, 14 & 12 Size font for Head & Body respectively, 1.5 line spacing, fully justified) and should be about 3000-5000 words in length, including an abstract (about 500 words) and 3-5 keywords in PDF format. The manuscript should begin with a separate title page containing: The Paper Title, Author(s) name(s), affiliation, email address and contact details. The papers will be evaluated on different parameters such as originality, relevance, applicability and contributions. Selected Papers will be published in UGC Approved Journal and rest will be published in an Edited Volume Book. **Best Paper Award will be given for outstanding paper.** Papers may be submitted by email to:

iccat2019pondiuni@gmail.com.

GUIDELINES FOR REGISTRATION

- Participants may register either as paper presenters or as delegates.
- Spot Registration is also available for participating as a delegate with an addition of ₹ 200 with the registration fee and accommodation will not be provided for the same.
- Number of co-authors is limited to two.
- Co-authors also have to pay Registration fee.

CONFERENCE FORE-WARD

LPG era and digi-era have brought in a lot of changes in the global business environment – Nature and Size of business; Modus Operandi of doing business; changes in the usage of medium of exchange – digital currency; advent of new financial instruments, markets and services; unification of accounting standards (IFRS); inter firm comparison; emerging accounting methods to fulfill interest of stakeholders (environmental accounting, social responsibility accounting, hedge accounting, accounting of invisibles etc). Implication of these changing practices has to be reflected in the accounting records in the true sense. It needs calibration of all accounting tools in the right manner so as to give clear picture about the financial standing of an organization. Calibration is the act of evaluating and adjusting the appreciation and accuracy of measurement tools of all forms – metrics, methods and reports – to get to know the implications of changing practices and to measure the growth-contributions of business non business establishments. Calibration of existing tools and designing error free new tools help a lot to eliminate or reduce bias of all forms while using instruments and reporting.

NEED FOR THE CONFERENCE

Although artificial intelligence techniques such as machine learning are not new, and the pace of change is fast, widespread adoption in business and accounting is still in early stages. In the highly changing global corporate scenario, corporate reporting becomes very complex task. Organizations will need to think about what are the key performance measures that they should report. There may be the need for new reporting systems to be implemented to easily and accurately capture the performance information to be reported. Presenting the information in a concise and easily understandable manner will be a key.

With the advent of digital disruption, we have to find out how to go with a holistic accounting system which serves the goal of transparency and resilient. In this situation, it is highly essential for the academic community and industrial community of India to have knowledge about the international accounting practices and the challenges that must be overcome to make it adoptable and practicable in India. The academic community is still lacking awareness and knowledge about the emerging metrics, methods and reporting system and the industrial community still hasn't got a clear cut idea to adopt these new practices or is reluctant to adapt to these changes as it demands more transparency. In this situation, this conference throws light into the need for calibration of accounting tools and work for harmonizing the accounting systems and practices by eliminating loopholes in the existing practices.

IMPORTANT DATES

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| Last date of Abstract Submission | : 20th February 2019 |
| Communication of Acceptance | : 23rd February 2019 |
| Full Paper Submission | : 05th March 2019 |
| Communication of Acceptance | : 09th March 2019 |
| Last Date for Registration with payment | : 12th March 2019 |

REGISTRATION FEES

| | Indian Delegates | Foreign Delegates |
|------------------------------|------------------|-------------------|
| Academicians / Professionals | ₹ 1500 / Author | \$100 / Author |
| Research Scholars / Students | ₹ 1000 / Author | \$ 50 / Author |
| Publication Cost | ₹ 1900 / - | \$ 80 / - |

Delegate / participation fees to be transferred in favour of "CONVENER ICCAT2019 DCPU" payable at Puducherry, India, through NEFT/ IMPS - Account No: 6719227504, IFSC Code: IDIB000P152, Indian Bank, Pondicherry University Branch, Puducherry

- The registration fee includes conference kit along with Certificate of Participation, lunch and snacks during the conference.
- No TA/ DA will be provided



OBJECTIVES OF THE CONFERENCE:

1. To describe how the accounting tools are being calibrated to provide precise and accurate measurement of the financial health of the companies taking into account the interest of all the stakeholders.
2. To create awareness and impart skills to prepare, read and understand the Corporate Financial Reporting practices.
3. To identify the challenges and opportunities in the emerging methods of corporate reporting.
4. To understand the changing role of accountants, auditors and finance professionals and skill sets required to redefine their role.
5. To work for updating and enriching the accounting curriculum.

REGISTRATION LINK FOR PAPER PRESENTATION:

<https://goo.gl/forms/Buta9aP4McUnT9q1>

REGISTRATION LINK FOR PARTICIPATION:

<https://goo.gl/forms/w105e9EXnnYiCHt2>

ACCOMMODATION

Arrangements for accommodation shall be made on twin sharing single basis for the interested participants in the university guest house (from 17th afternoon to 19th evening March 2019) / hotels in the nearby vicinity on extra payment

