

ACCOUNTING EDUCATION IN INDIA: OPPORTUNITIES AND CHALLENGES

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Abstract *Now-a-days accounting education is facing many challenges in view of revolutionary changes in accounting education. These are technological changes, professional changes, changes in business environment and updating accounting as science. The aim of accounting education is to enlighten the youngsters about advanced accounting knowledge and promoting the continuous organisational reforms in the area of accounting. Accounting as a reporting information system, the profession can cover micro and macro-economic activities in organisations. Against this backdrop, the paper makes an attempt to i) study and analyse the level of the accounting knowledge and technical knowledge possessed by the sample respondents, ii) examine the latest accounting knowledge among the sample respondents and iii) analysis opportunities and challenges in accounting education in India. The present study is empirical and descriptive in nature and based on primary and secondary data. The primary data is collected from students, research scholars, academicians, accounting practitioners and industry professionals through a structured questionnaire with the help of the Google Form. The secondary data is collected from articles, periodicals, magazines, newspaper, research journals and websites.*

Keywords: *Accounting Education, Technology, Forensic Accounting, Bit-Coin*

INTRODUCTION

India has a long history in education, and it is known for providing better education in the world in ancient days. Commerce and business education were started in India in 1886 by the commerce school in madras, the trustees of Pachiappa's Charities. After that commerce schools and colleges are started in Calcutta in 1895 and 1903 and in Mumbai in 1913 the college of commerce and economics was established in order to impart accounting education at the post-graduation level. So many institutions are established to impart accounting education at intermediate, under graduation and post-graduation level. Subsequently, professional bodies like Institute of Chartered Accountants of India (ICAI), ICWAI and ICSI were established and promoting the importance of accounting education in India.

Now-a-days accounting education is facing many challenges in view of revolutionary changes in accounting education. These are; technical changes, professional changes and updating accounting as science. The aim of accounting education is to enlighten youngsters about advanced accounting knowledge and promoting the continuous organisational reforms in the area of accounting. Accounting

as a reporting information system, the profession can cover micro and macro-economic activities in organisations.

It involves various accounting sub-systems like; corporate accounting, government accounting, environmental accounting, behavioral accounting, creative accounting, forensic accounting, social accounting, auditing and taxation which are helpful for planning and decision making.

REVIEW OF LITERATURE

A number of academicians and professionals have written articles, explained about growth, development and changes in accounting education in India. Now-a-days, there is a need to concentrate on accounting education due to changes in global accounting scenario.

Gyan (2021) studied to understand the perception and imparting of accounting education in under graduation level and challenges of delivery of accounting subjects at under graduation level. He concluded that there is no significance deference between perception of Grand-in-aid Colleges and Private colleges.

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Das and Singh (2018) have studied accounting education in India and USA. They also studied importance of policy implications of accounting education in India. They observed the pattern of Indian accounting education and American accounting education system. They also made a Comparison between certification method followed by ICAI and American Institute of Certified Public Accountants.

Beaver (1992) had studied the need for accounting education, opportunities and challenges in accounting education India. He found that there are many changes in global accounting and there is a need to update accounting skills and knowledge among graduates in India.

Education (2017) has studied the motivation related to accounting education and reasons behind the integration of accounting education, research and practice. He concluded that lack of evidence in ancient accounting education makes it difficult comprehend.

Assistant (2014) have discussed that the major changes from Generally Accepted Accounting Principles to International Financial Reporting Standards. He expected the future of accounting knowledge and accounting trends and explained the priority of research in accounting.

Birt et al. (2018) have covered the changes in accounting and the latest innovations in accounting education. In COVID-19 pandemic situation, many people adopted the ICT tools in teaching.

Singh (2004) has studied the evolution of accounting education in India and the role of professional bodies like ICAI, ICSI, ICWAI, ICFAI and so on. He emphasised the need for research in accounting education.

University-Rajkot (2018) studied the importance of in accounting education in India. He covered the teaching methods available in accounting education in India. Ultimately, concluded that the new technology is playing in accounting education.

Roopshikha and Sumita Jain (2014) have studied the present curriculum in accounting education in India. Accounting education is core stream in business and industry, so there is a need to provide better education by educational institutions.

Mah'd & Mardini (2020) studied the perception of academics and practitioners on the quality of education and extent of accounting education in the states.

Research Gap

From the above review of literature, it is observed that the most of the studies are related to understand the importance

of the accounting education in India and covered the highlights of the accounting education. Some of the studies are related to Indian accounting education system compared with global accounting education system. Some studies focused on the role of accounting professionals like ICAI, ICWAI and ICSIs to promote the latest changes happened in the global accounting education. There is need to integrate technology with accounting education.

Statement of the Problem

Accounting education is having a great importance in present scenario and many changes happening in accounting knowledge. The innovative changes are taking place in accounting education all over the world; new challenges are emerging in the field of accounting. Hence, it is required to study the opportunities and challenges in accounting education in India.

OBJECTIVES OF THE STUDY

The objectives of this study are:

- To study and analyse the level of the accounting knowledge and technical knowledge possessed by the sample respondents.
- To examine the latest accounting knowledge among the sample respondents.
- To analysis opportunities and challenges in accounting education in India.

RESEARCH METHODOLOGY

The present study is empirical and descriptive in nature and based on primary and secondary data. The primary data is collected from students, research scholars, academicians, accounting practitioners and industry professionals through a structured questionnaire with the help of the Google form. The secondary data is collected from articles, periodicals, magazines, newspaper, research journals and websites.

Selection of Sample Size

The selection of respondents is made by using random sampling method. The online questionnaire (Google form) was sent to the respondents through what's app groups and e-mail across India. We have received 350 responses from 17 states across the country. Accordingly, the required data is collected from a sample of 350 respondents which consists of students, research scholars, academicians, accounting practitioners and industry professionals.

Scope of the Study

The present study covers those who are learning accounting and having knowledge in accounting education in India. The present study covers only accounting education in India.

Statistical Tools Used

The collected data is analysed with the help of statistical tools such as Mean, Reliability test, Normality test, Homogeneity test, Percentages, ANOVA test and Chi-square Test.

Demographic Profile of the Respondents

The data collected from students, research scholars, academicians, accounting practitioners and industrial professionals from different parts of the country. The demographic profile of the respondents is shown in the Table 1.

Table 1: Demographic Profile of Respondents

Gender	Male			Female			Total
Response	178			172			350
Age	18 - 30 Years	31 - 40 Years	41 - 50 Years	51 - 60 Years	61 Years and Above		
Response	228	63	33	21	5		350
Education Qualification	U.G Degree	P.G Degree	Professional Degree	Ph. D Degree			
Response	99	145	17	89			350
Marital Status	Married			Unmarried			
Response	143			207			
Designation	Students	Research Scholars	Academicians	Accounting Practitioners	Industry Professionals		
Response	160	55	121	5	9		350
Income	Rs. 0 - 40K	Rs. 41 - 80K	Rs. 81 - 1.20L	Rs. 12.1 - 1.60L	Rs. 1.61 - 2 L	Rs. 2.01 Lakhs and Above	
Response	224	49	39	5	6	27	350

Source: Compiled from primary data.

It is observed that from the above table that, 172 (50.9%) are males and 172 (49.1%) are females, out of 350 respondents all over India. The above table shows the majority of the respondents belongs to in the age group of 18–30 years with 228 (65.1%) and very low percentage of respondents belongs to in the age group of 61years and above with 5 (1.4%).

It is also observed from the table that 145 (41.4%) respondents are post graduates and very less number of respondents 17 (4.9%) having professional degrees out of total respondents. Out of total respondents, 160 (45.7%) are students with high participation and accounting practitioner are 5 (1.4%) only.

It also noticed that the majority (64%) of respondents falling in the income level of Rs. 0 to Rs. 40,000 and very low number respondents (2.8) are in the income level of Rs. 1,20,001 to Rs. 1,60,000. The study reveals that the respondents are from Andhra Pradesh, Bihar, Chhattisgarh, Delhi, Gujarat, Haryana, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Nagaland, Odisha, Punjab, Rajasthan, Tamil Nadu, Telangana, Uttar Pradesh and West Bengal.

Indian Accounting Education System vs. World Accounting Education System

The feedback about Indian Accounting System compared with world accounting system is presented in Table 2.

Table 2

Parameters	Number of Respondents	Percentages
Strongly Disagree	17	4.86
Disagree	69	19.71
Neutral	93	26.57
Agreed	132	37.71
Strongly Agreed	39	11.14
Total	350	100.00

Source: Compiled from primary data.

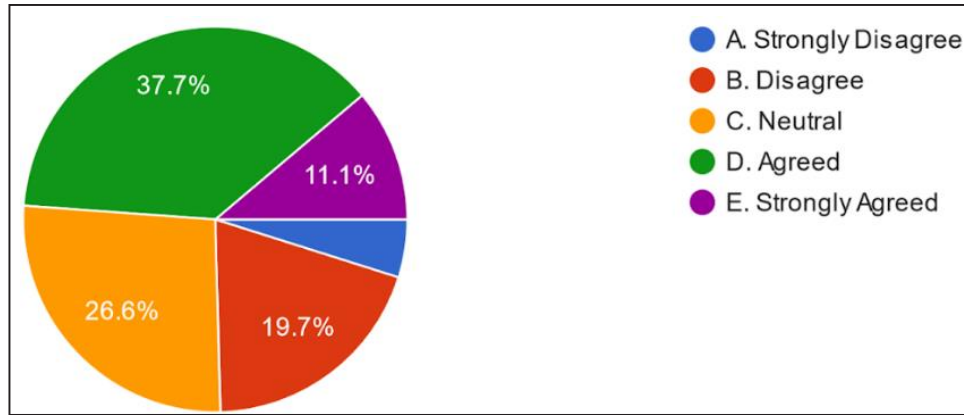


Chart 1

The present study reveals that the majority of the respondents felt that the Indian accounting education system is not in line with international accounting education. It indicates that there is a need to upgrade our education system to reach international standards.

Accounting Education System vs. Job Requirements

The feedback about present Indian Accounting System with reference to job requirements is presented in Table 3.

Table 3

Parameters	Number of Respondents	Percentages
Strongly Disagree	32	9.14
Disagree	77	22.00
Neutral	74	21.14
Agreed	149	42.57
Strongly Agreed	18	5.14
Total	350	100.00

Source: Compiled form primary data.

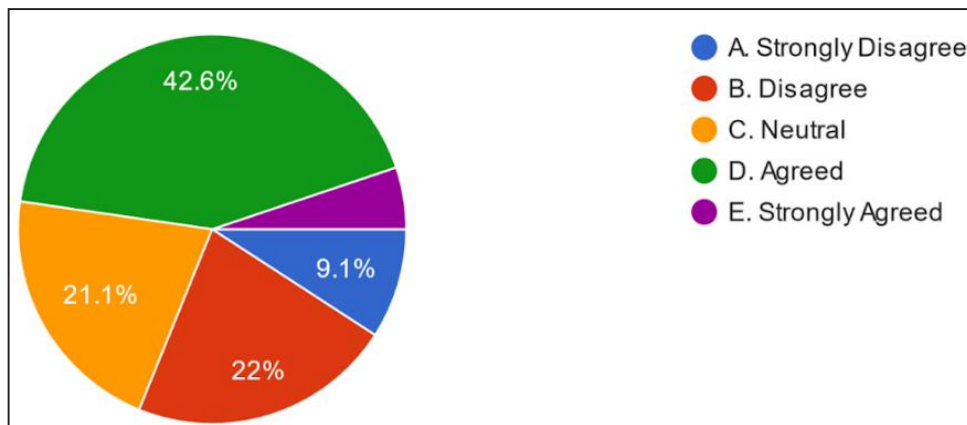


Chart 2

It is observed from the table that 42.57% (149) of the respondents felt that the present accounting education system may provide the job opportunities in India and 22% (74) of the respondents are disagreed with this point. Some of the respondents are strongly agree with this point.

Level of Accounting Knowledge and Technical Knowledge Possessed by Students

The response about the level of accounting knowledge and technical knowledge possessed by the students is shown in Table 4.

Table 4: Accounting Knowledge and Technical Knowledge

Parameters	Accounting Knowledge		Technical Knowledge	
	Number of Respondents	Percentages	Number of Respondents	Percentages
Very Low	13	03.71	23	06.57
Low	42	12.00	81	23.14
Average	218	62.29	162	46.29
High	68	19.43	71	20.29
Very High	09	2.57	13	03.71
Total	350	100.00	350	100.00

Source: Compiled from primary data.

It is observed from the above table that the majority of the respondents felt that students are having average knowledge in accounting and technology.

Level of Accounting Knowledge and Technical Knowledge Possessed by Teachers

The response about the level of accounting knowledge and technical knowledge possessed by the teachers is shown in Table 5.

Table 5: Accounting Knowledge and Technical Knowledge

Parameters	Accounting Knowledge		Technical Knowledge	
	Number of Respondents	Percentages	Number of Respondents	Percentages
Very Low	3	0.86	4	1.14
Low	23	6.57	36	10.29
Average	148	42.29	171	48.86
High	148	42.29	127	36.29
Very High	28	8	12	3.43
Total	350	100.00	350	100.00

Source: Compiled from primary data.

It is observed that the above table that the 42.29% of respondents are felt that the teachers are having average in knowledge in accounting and 48.86% of respondents are opined that the teachers having average knowledge in technology. It is also observed that 42.29% of respondents felt that the teachers have possessed high level of knowledge in accounting.

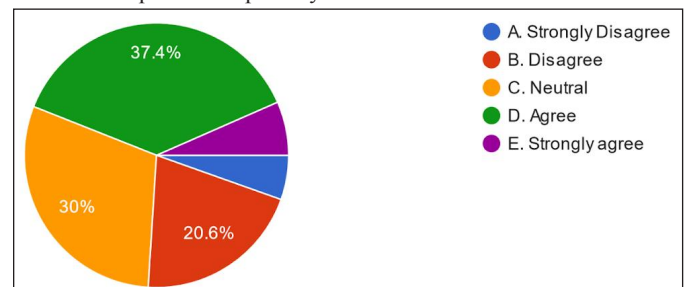
Job Opportunities for Accountants in Present Job Market

The feedback about present accounting knowledge possessed by the students with reference to job opportunities in the present job market is shown in Table 6.

Table 6

Parameters	Number of Respondents	Percentages
Strongly Disagree	19	5.43
Disagree	72	20.57
Neutral	105	30.00
Agreed	131	37.43
Strongly Agreed	23	6.57
Total	350	100.00

Source: Compiled from primary data.

**Chart 3**

The study reveals that majority of the respondents are felt that the present accounting education system will provide job opportunities in the present job market.

Difference between Theoretical Knowledge and Practical Knowledge

The feedback about the difference between theoretical knowledge and practical knowledge is shown in Table 7.

Table 7

Parameters	Number of Respondents	Percentages
Strongly Disagree	10	2.86
Disagree	16	4.57
Neutral	38	10.86
Agreed	158	45.14
Strongly Agreed	128	36.57
Total	350	100.00

Source: Compiled from primary data.

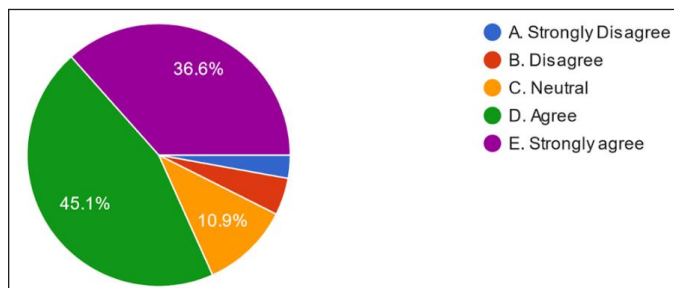


Chart 4

The study reveals that majority of the respondents are opined that there is a gap between the theoretical knowledge and practical knowledge.

Need for Change in Accounting Curriculum

The impact of accounting education, job opportunities and accounting knowledge depends on curriculum and expectations of industry. The responses about change in accounting curriculum is shown Table 8.

Table 8

Parameters	Number of Respondents	Percentages
Strongly Disagree	10	2.86
Disagree	37	10.57
Neutral	71	20.29
Agreed	167	47.71
Strongly Agreed	65	18.57
Total	350	100.00

Source: Compiled from primary data.

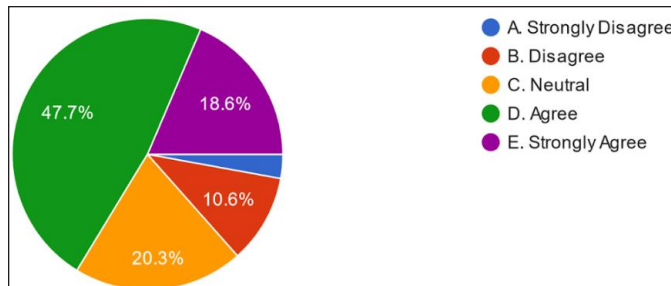


Chart 5

The study reveals that majority of respondents opined that there is a need to change in accounting curriculum in order to meet the requirements of the industry.

Integration of Accounting Knowledge with Technology

Integration of accounting knowledge with technology is very important to develop the accounting education in India. The response about integration of accounting knowledge with technology is shown in the Table 9.

Table 9

Parameters	Number of Respondents	Percentages
Strongly Disagree	10	2.86
Disagree	8	2.29
Neutral	70	20.00
Agreed	149	42.57
Strongly Agreed	113	32.29
Total	350	100.00

Source: Compiled from primary data.

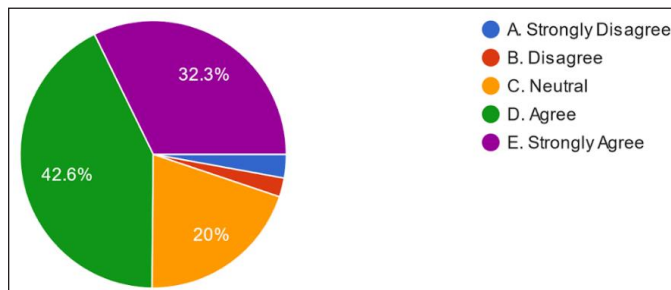


Chart 6

The study reveals that the majority of respondents agreed to integrate accounting knowledge with technology. It is necessary to promote technology integrated accounting education in India.

Respondents' Awareness about Latest Concepts in the Area Accounting

We have studied the awareness about latest concepts in the area accounting like digital accounting, forensic accounting, carbon accounting, robotic accounting, fiduciary accounting,

tax accounting, block chain technology, artificial intelligence in accounting and bitcoin technology. We have used Likert's 5-Point Scale to analyse degree of awareness about latest concepts in the area of accounting and responses are shown in Table 10.

Table 10: Awareness of Respondents on Accounting Knowledge

Sr. No.	Statement	Not at All	Points	Slightly	Points	Moderately	Points	Fully	Points	Extremely	Points	Total	Rank
		1	1	2	2	3	3	4	4	5	5		
1	Digital Accounting	58	58	85	170	143	429	47	188	17	85	930	2
2	Forensic Accounting	131	131	101	202	84	252	23	92	11	55	732	7
3	Carbon Accounting	94	94	152	304	74	222	19	76	11	55	751	5
4	Robotic Accounting	100	100	150	300	72	216	16	64	12	60	740	6
5	Fiduciary Accounting	165	165	103	206	63	189	12	48	7	35	643	9
6	Tax Accounting	37	37	108	216	125	375	54	216	26	130	974	1
7	Block chain Technology	136	136	93	186	87	261	24	96	10	50	729	8
8	Artificial Intelligence in Accounting	107	107	105	210	92	276	33	132	13	65	790	3
9	Bit Coin	107	107	110	220	89	267	30	120	14	70	784	4

Source: Compiled from primary data.

The study reveals that the majority of the respondents have good knowledge in tax accounting, digital accounting and artificial intelligence in Accounting are ranked as 1, 2 and 3, respectively and followed by the other concepts. It is observed from the table that fiduciary accounting, artificial intelligence in accounting and forensic accounting is having low level of knowledge among respondents ranked as 9, 8 and 7, respectively.

Major Problems in Present Accounting Education System in India

The response about problems facing by the students, academicians, accounting practitioners and industry professionals in accounting education in India are shown in chart.

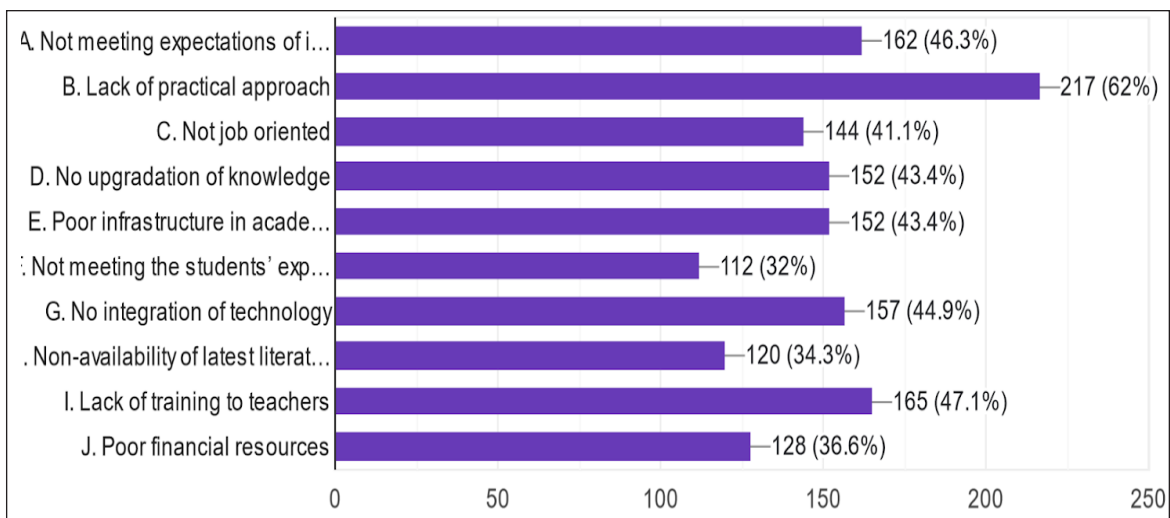


Chart 7

It is observed from the chart that 62% (217) of the respondents felt that there is lack practical approach in accounting, 47.1% (165) of the respondents given their opinion that lack of training to the teachers, 46.3% (162) of the respondents are said that accounting education is not meeting the expectations of the industry. Similarly, 44.9% (157) of the respondents are said that there is no integration of technology in accounting. Very less percentage of respondents, that is, 32% (112) are felt that accounting education is not meeting students' expectations. Nearly 34.3% (120) of respondents

are given opinion about non-availability of latest literature in their libraries, 36.6% (128) of respondents said that there are poor financial resources in their educational institutions.

Respondent's Expectations about Accounting Education in India

With reference to problems in accounting education, the following are expected solutions for the problems in accounting education in India.

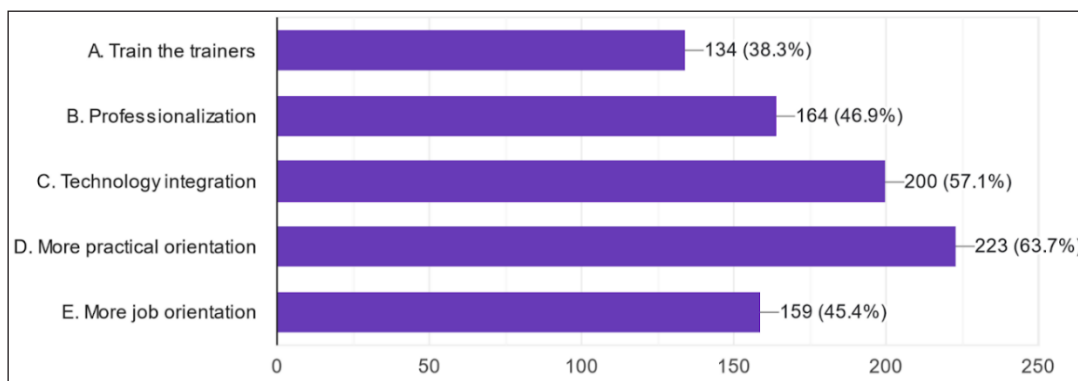


Chart 8

From the above chart it is observed that most of the respondents (63.7%) (223) are opined that more practical orientation in accounting education is required, similarly, 57.1% (200) respondents felt that integration of technology with accounting is required, 46.9% (164) are felt that the accounting must be professionalised, 45.4% (159) are said the it should be more job oriented and very few respondents are opined that there is a need to train the trainers.

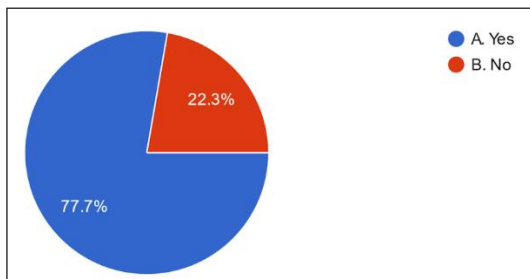


Chart 9

The study reveals that 77.7% of respondents are aware about National Education Policy-2020 and rests of the respondents are not aware of NEP-2020.

Awareness About National Education Policy (NEP) – 2020

The response about level of awareness about National Education Policy-2020 is shown in Table 11.

Table 11

Do You Know NEP-2020	Number of Respondents	Percentage
Yes	272	77.71
No	78	22.29
Total	350	100.00

Source: Compiled from primary data.

Implementation of Four Years' Degree in Educational Institutions in India

As part of New Education Policy, it is proposed to implement 4-year degree in educational institutions in India. In this regard, respondent's opinions are collected and presented in Table 12.

Table 12

Do You Know NEP-2020	Number of Respondents	Percentage
Yes	212	60.57
No	138	39.43
Total	350	100.00

Source: Compiled from primary data.

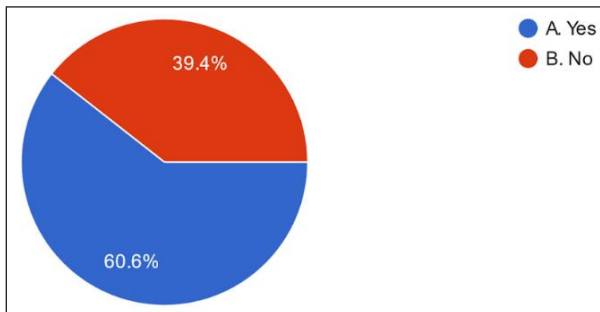


Chart 10

The study reveals that the 60.57% (212) respondents are given their opinion to implement the four years degree in educational institutions in India and remaining 39.43% (138) of the respondents are said that no need to implement 4-year degree in India.

Analysis of Data

While applying the Chi-square test, it is necessary to test the reliability and homogeneity of the data. The details are shown in Table 13.

Reliability Test: The reliability test is conducted through SPSS to verify the data. For this we used Cronbach's Alpha test. If the alpha value falls between 0.1 and 0.6, the data is not reliable and if the alpha value lies between 0.7 and 0.9 the data is reliable. The calculated value is 0.9, so we understand that the data is highly reliable.

Table 13: Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardised Items	N of Items
0.907	0.906	10

Normality Test: The normality test is conducted in SPSS to test whether data is normally distributed or not. For the normality test compared with 'p' value. If the p value is more than 0.5 the data said to be normally distributed. The normal distribution values are more than 0.5; hence, the data is normally distributed.

Homogeneity Test: The homogeneity test is conducted to know the homogeneity of the population distribution with reference to variance/dispersion with in the population distribution and 'p' values are more than the 0.5; so it is concluded that the data is having homogeneity.

Application of Chi-Square Test

The accounting and technical knowledge among the respondents on digital accounting, forensic accounting, carbon accounting, robotic accounting, fiduciary accounting, tax accounting, block chain technology, artificial intelligence in accounting, bitcoin technology with the help of Likerts 5-Point Scale.

Hypotheses

The following hypotheses are formulated to analyse the level of accounting knowledge among the respondents.

H_0 : There is no association between the designation of sample respondents and their accounting knowledge.

H_1 : There is an association between the designation of sample respondents and their accounting knowledge.

The above hypothesis is tested by applying the Chi-square test in SPSS at 5% level of significance. The Chi-square test results are shown in the Table 14.

Table 14

Sr. No.	Parameters	Pearson Chi-Square Values	D.F.	Asymp. Sig (2 Side)
1	Digital Accounting	46.636	16	0.000
2	Forensic Accounting	39.704	16	0.001
3	Carbon Accounting	57.448	16	0.000
4	Robotic Accounting	29.562	16	0.020
5	Fiduciary Accounting	29.157	16	0.230
6	Tax Accounting	41.927	16	0.000
7	Block chain Technology	46.203	16	0.000
8	Artificial Intelligence in Accounting	35.148	16	0.004
9	Bit Coin	43.295	16	0.000

Source: Compiled from Primary Data (SPSS).

From the above, it is observed that the alpha values of the variables are less than the 'p' value of 0.05, hence, null hypothesis rejected and alternative hypothesis is accepted. It means that there is an association between designations the sample respondents and their accounting knowledge. The level of accounting knowledge depends on their education level.

OPPORTUNITIES AND CHALLENGES OF ACCOUNTING EDUCATION IN INDIA

Accounting education play important role modern business organisations, but, there are certain the challenges and opportunities of accounting education in India.

Challenges of Accounting Education in India

The following are the challenges in accounting education in India.

- *Not Meeting Expectations of Industry:* The study reveals that 46.3% of respondents felt that accounting education is not meeting the requirements of the industry in India.
- *Lack of Practical Approach:* The curriculum must be designed as per requirements of the industry and there is lot of gap between theoretical knowledge and practical knowledge. Majority of the respondents felt that there is lack of practical approach in Indian accounting education. It is one of the major challenges to accounting education in India.
- *Not Job Oriented:* The ultimate aim of education is to prove good job. But, the study reveals that 41.4% of respondents felt that accounting education is not providing good jobs in India.
- *No Up Gradation of Knowledge:* In many academic institutions still academicians are using old books and literature and practicing outdated problems. In the present study, many respondents said that they don't know about forensic accounting, carbon accounting, robotic accounting, fiduciary accounting, block chain technology, artificial intelligence in accounting and bitcoin technology, etc.
- *Poor Infrastructure in Academic Institutions:* The study found that there is poor infrastructure in government and even in private educational institution and as per respondent's opinion 10% of the Govt. & Private institutions are having poor infrastructure in academic institutions.

- *No Integration of Technology:* Integration of technology is leads to development of the accounting educations in India. In India, still some of the educational institutions are using traditional education system and old teaching methods. In this regard, 45% of the respondents are opined that we are far away in using technology.
- *Lack of Literature:* It is found that majority of educational institutions are having old books and literature. Nearly 50% of the respondents are felt that the literature is out-dated.
- *Lack of Training to Teachers:* The study reveals that 47% of the respondents felt that training is required for the teachers for up-dating their teaching skills.
- *Poor Financial Resources:* It is observed from that study that majority of the government and some of the private academic institutions are having insufficient financial resource. As a result, they are not able to improve infrastructure facilities.

Opportunities of Accounting Education in India

The following are the opportunities for accounting education in India:

- *Professionalisation:* The study reveals that 47% of the respondents felt that professionalisation of accounting education required in India. Academic institutions are required to make collaborative efforts with professional institutions like: ICAI, ICSI and ICWAI.
- *Technology Integration:* The present study found that 57% of the respondents are interested to adopt latest technology in the area accounting.
- *More Practical Orientation:* It is observed from the study that more practical orientation is required in accounting education and it should be professionalised.
- *More Job Orientation:* The study reveals that 45% of the respondents are suggested to make accounting education more job oriented and practical oriented.

CONCLUSION

From the foregoing analysis made in this paper it is concluded that majority of respondents are suggested to change in accounting education in India. It should be more practical and job oriented. The accounting knowledge should be integrated with technology and professional institutions like: ICAI, ICWAI, ACCA & ICSI, etc., for the development of accounting education in India. The study also found the curriculum must be designed as per requirements of the industry and there is lot of gap between theoretical

knowledge and practical knowledge. The study reveals that 47% of the respondents felt that training is required for the teachers for up-dating their accounting teaching skills.

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