



SHRI RAM COLLEGE OF COMMERCE

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STRIDES - A STUDENTS' JOURNAL OF SHRI RAM COLLEGE OF COMMERCE

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July-December 2018

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STRIDES – A STUDENTS’ JOURNAL OF SHRI RAM COLLEGE OF COMMERCE

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Shri Ram College of Commerce is well known for its academic excellence and dedicated approach towards dissemination of knowledge in the academic world. The college appreciates the role of research in education and is committed to developing an inclination towards research in both faculty and students. In this pursuit, the college has taken the initiative to launch a new Journal named ‘Strides – A Students’ Journal of Shri Ram College of Commerce’.

ABOUT THE JOURNAL

It is a double blind reviewed bi-annual Journal launched exclusively to encourage students to pursue research on the contemporary topics and issues in the area of commerce, economics, management, governance, polices etc. The journal provides an opportunity to the students and faculty of Shri Ram College of Commerce to publish their academic research work.

PUBLICATION POLICY

Shri Ram College of Commerce is committed to upholding the high academic standards. Therefore, the Committee On Publication Ethics (COPE) follows a 3-Stage Selection Process while approving a paper for publication in this Journal. The policy is as follows:

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To maintain high academic standards, academic ethics and academic integrity each research paper received by COPE (Committee On Publication Ethics) is sent for screening of plagiarism on “Turnitin”. The committee adheres to the maximum tolerance limit of 25%.

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The journal adheres to a rigorous double-blind review policy. Each research paper received by COPE is sent for review to the *Referee* (Subject Expert). The reports submitted by the *Referees* are sent to the respective students for improvement (if any, suggested by the *Referees*). After reporting all the suggestions recommended by the *Referees*, the revised and improved version of the papers are re-submitted by the students to the COPE.

If a research paper is rejected by the *Referee*, no further proceedings are taken into account. Once rejected by the expert means cannot be published at all.

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The following guidelines are to be carefully adhered by the students before final submission of the manuscript. The submitted manuscripts not conforming to the following guidelines are not taken into consideration for any further processing.

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Format of the article on the front page should be:

- a) Title
- b) Name(s) of the student(s) and mentor along with their details
- c) Abstract
- d) Keywords

Abstract

The abstract should capture the essence of the article and entice the reader. It should typically be of 100 -150 words, and in Italics.

Font type and word limit

The research paper is to be typed on A-4 size paper with single line spacing. The complete length of the paper should not exceed 5000 words including endnotes and references. The font size should be 12 and font style should be Times New Roman.

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The Journal adheres to the APA (American Psychological Association) Referencing Style, Sixth Edition. Students must refer to the APA Referencing Guidelines to ensure conformance to this reference style. For further information you may visit the following link - <http://www.apastyle.org>

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Endnotes should be serially arranged at the end of the article well before the references and after conclusion.

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The first letter of the caption for table, figure, graph, diagram, picture etc. should be in capital letter and the other words should be in small letter - e.g. Table-1: Demographic Data of Delhi, Figure-1: Pictorial Presentation of Population etc.

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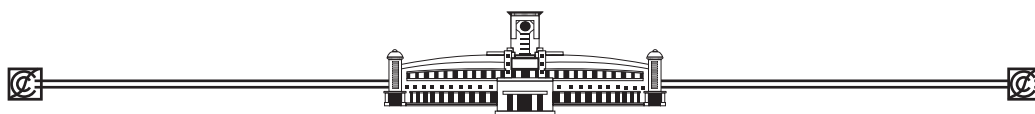
As part of the submission process, the student and mentor needs to declare that they are submitting original work for the first publication in the Journal and that their work is not being considered for publication elsewhere and has not already been published elsewhere. Again, the paper should not have been presented in any seminar or conference. The scanned copy of duly signed declaration by the students and their respective mentors has to be emailed along with the research paper.

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AWARD

The authors of best three papers from every Issue are awarded – First Prize, Second Prize and Third Prize on the SRCC Annual Day.



Principal's Message



The mission statement of the college signifying the existence and its road map to the achievement of its vision, reads as:

“To achieve and sustain excellence in teaching and research, enrich local, national and international communities through our research, improve skills of alumni, and to publish academic and educational resources”

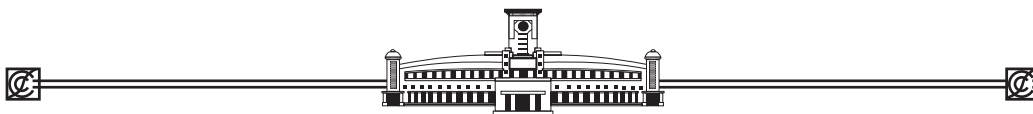
To achieve and promote excellence in publications and applied research, the college has taken the initiative to launch a new journal exclusively to publish students' research papers and articles. It will be an add-on to the enriched catalogue of college publications and academic literature.

The Journal has provided an opportunity to the students of our college to focus on research. Since the students were not opened to the research methodologies at the undergraduate level, they were mentored by experienced faculty of our college. Simultaneously, their articles were also reviewed by the referees and tested for plagiarism before publication. After reporting all the suggestions recommended by the referees, the articles were revised and then finally published. The college had successfully released the foundation issue of the Journal **“Strides - A Students' Journal of Shri Ram College of Commerce, Volume 1, Issue 1, 2016-17”** on the occasion of 91st Annual Day of the College held on 13th April, 2017. The Journal was released by **Shri Prakash Javadekar, Honb'le Union Minister of Human Resource Development, Government of India.**

I would like to congratulate the students whose papers are published in this issue of the journal and simultaneously encourage all the students to contribute their research papers and articles for the successive issues of the Journal.

Best wishes for their future endeavors.

Prof. Simrit Kaur
Principal



Editor's Message

v

Shri Ram College of Commerce is well known for its academic excellence and dedicated approach towards dissemination of knowledge in the academic world. The college appreciates the role of research in education and is committed to developing an inclination towards research in both faculty and students. In this pursuit, the college has taken the initiative to launch a new Journal named 'Strides - A Students' Journal of Shri Ram College of Commerce' to encourage students to pursue research under the guidance of the faculty of Shri Ram College of Commerce.

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In order to maintain the high standards of publication, COPE (Committee On Publication Ethics) has been constituted. The COPE shall be the apex authority to take all the decisions related to the publication of research papers and articles in Strides. The decision of COPE shall be final and binding.

To maintain the high academic standards, academic ethics and academic integrity, a rigorous process of double blind review of research papers is followed along with screening of plagiarism of each manuscript received by the COPE



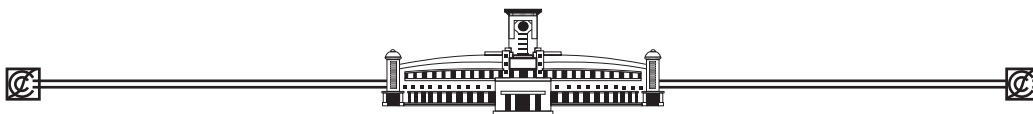
for publication. The research work published in Strides is original and not published or presented at any other public forum.

The foundation issue of the Journal **"Strides - A Students' Journal of Shri Ram College of Commerce, Volume 1, Issue 1, 2016-17"** was successfully released on 91st Annual Day of SRCC held on 13th April, 2017 by **Shri Prakash Javadekar, Honb'le Union Minister of Human Resource Development, Government of India.**

The successive Issues of 'Strides - A Students' Journal of Shri Ram College of Commerce' shall be bi-annually released.

I congratulate all the students whose research papers are published in this Issue of Strides and express my sincere thanks to their mentors and referees.

Dr. Santosh Kumari
Editor



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Lakshika Sindhi
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Importance of Ethics in Accounting Education : Students' Perspective

ABSTRACT

With the rising complexities in the business ecosystem and the upward globalization trend, reinforcing the global accounting profession and the advancement of cross-border economies through adherence to ethical standards is essential. This paper aims to analyze the perception of students' on the importance of ethics in accounting education. A primary survey was conducted amongst 132 undergraduate students of Delhi University, India with a two-fold objective. Firstly, to determine the significance of ethics in the business community, business courses and decision making in the workplace. Secondly, to analyze respondents' views on the value of goals of ethics education in accounting. The results indicate that women and older subjects identify ethics in accounting education to be more crucial than men and younger subjects respectively. The respondents also consider ethics teaching to be relevant to them in multiple spheres of life and their future careers.



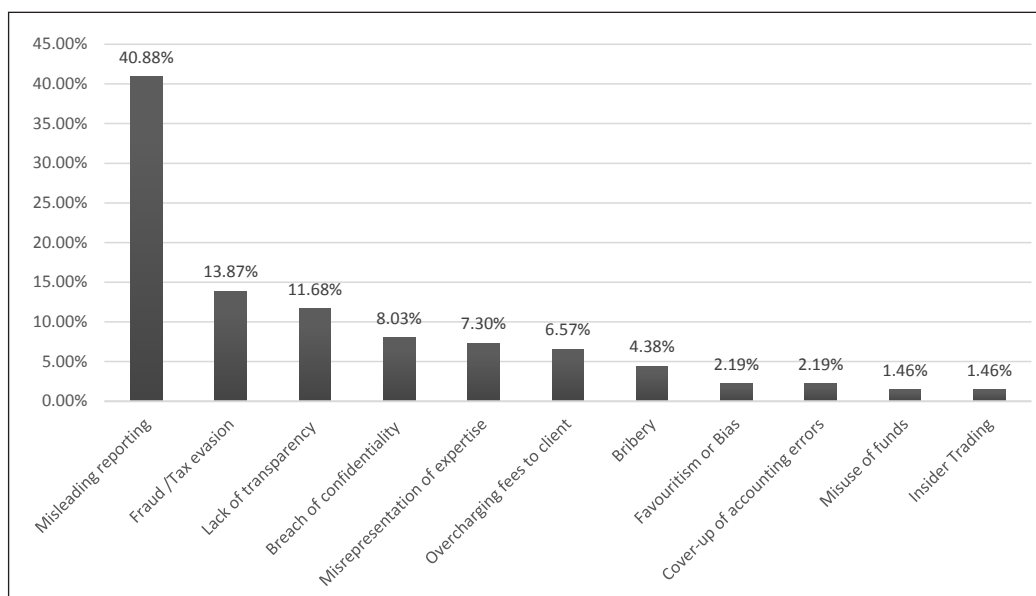
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Department of Commerce
SRCC, DU

INTRODUCTION

In today's dynamic business environment, auditing and accounting play a decisive role in ensuring

the systematic functioning of the financial affairs of a business. It develops a framework for decision-making and assists stakeholders in both short-run and long-run planning. Accounting not only helps in keeping records, but it ensures discovery and prevention of fraud, evaluation of business performance, planning for financial stability, and aids future financial estimates and budgets. A rise in events indicating fraudulent financial reporting has significantly increased the importance of ethical accounting practices and ethics education (Graham, A. 2012). According to the International Federation of Accountants, Professional accountants are often encountered with moral dilemmas and ethical choices, and education and training improve their ethical capability.

Graph 1: Common Ethical Issues as per International Federation of Accountants



The Association of Chartered Certified Accountants (ACCA) celebrates Global Ethics day to foreground the need for ethical leadership steered at promoting public discourses about how technological advancements, stringent regulations and rapidly changing consumer behavior have led to ethical complexities in the ever-changing business environment.

LITERATURE REVIEW

In this portion, we intend to study previous literature on student's perceptions about the importance of accounting ethics and business ethics education.

Graham, A. (2012) surveyed 150 undergraduate students to determine the objectives and efficiency of teaching ethics in undergraduate accounting programs. According to the survey, the students regard ethics training as relevant to them, and they promote standalone ethics courses than the incorporation of it across the college curriculum. The results highlight ethics being a critical foundation for the future success of the students in the modern dynamic business ecosystem.

Betz M., O'Connell L., & Shepard J. M. (1989) aims at understanding the gender differences in predilection towards unethical practices. The study found females to be more ethical than males. The results provide bedding for gender socialization that is a learning and development process that enables individuals to be better informed about the norms and behavior associated with their sex.

Ruegger, D., & King, E. W. (1992) analyzed the interrelationship between age and gender when considering ethical dilemmas. The findings of the survey supported the view that women and older subjects are more ethical than men and younger subjects and thus face fewer ethical problems. Contrary to the above findings, McNichols and Zimmerer (1985) witnessed no convincing variations in the ethical values of males and females in their study.

Kerr, D. S., & Smith, L. M. (1995) surveyed 244 accounting students to examine three vital issues regarding ethics education in accounting – whether ethics can be taught, ingenious methods to inculcate ethics in education and lastly students insights of ethical issues in the profession, education, and the community at large. The results highlight that students require ethical guidance and mentorship to address ethical dilemmas.

RESEARCH HYPOTHESES

Based on the literature review, the research hypotheses asserted is as follows:

- H01:** Students give much significance to ethics in the business community, business courses and decisions in the workplace.
- H02:** Women identify ethics in accounting education to be more crucial than men.
- H03:** Older subjects (graduates and third-year undergraduate students) identify ethics in accounting education to be more crucial than younger subjects (first and second years undergraduate students).

Research Methodology

a. Participants

Table 1: Sample Demographics

Students (N = 132)	
Average age	19.77
Gender	
Female	72
Male	60
Total	132
Classification	
First & second year	55
Third year & graduates	77
Total	132

A survey of 132 accounting students and graduates of Delhi University, India was undertaken to analyze students' perceptions of the importance of accounting ethics education. Sample demographics are shown in Table 1. The sample age of the students is 19.77 with older subjects (third-year students and graduates) being more than the younger subjects (first and second-year students), 77 (58 percent) and 55 (42 percent) respectively. At the same time, the sample has 55 percent of female participants and 45 percent male participants. The average number of accounting subjects completed in the college curriculum reported by the participants was 3.16 with a minimum of 1 subject and a maximum of 6 subjects.

b. Research Instrument

A questionnaire was circulated to analyze the students' perceptions of the importance of accounting ethics education. The questionnaire consists of three sections. The first section enquires about the basic and personal details of the participants. In the next section, participants are enquired about the ethics paper offered at their university as a part of the college curriculum that is adapted from Cohen and Pant (1989, pp. 74-78) and also used in other studies (Nell Adkins and Robin R. Radtke, 2004, pp. 279-300). In the last section, the participants rate the significance of ethics in three different spheres:-

1. Business community
2. Business course
3. Decisions in the workplace

The participants also rate the significance of seven goals of ethics education which are as follows:-

1. Associating moral dilemmas and arguments to accounting education.
2. Understanding the ethical inferences of accounting issues.
3. Fostering a sense of moral duty and responsibility.
4. Establishing capabilities to accord to ethical clashes or conundrum.
5. Developing a correct attitude to deal with the unpredictable nature of the accounting profession.
6. Progression towards a change in moral behavior and conduct.
7. Acknowledging the past and understanding different facets of accounting ethics and their link to the overall discipline of ethics.

Table-2: Importance in Business community

		Frequency	Percent	Cumulative Percent
Scale	1.00	63	47.7	47.7
	2.00	29	22.0	69.7
	3.00	16	12.1	81.8
	4.00	7	5.3	87.1
	5.00	2	1.5	88.6
	6.00	10	7.6	96.2
	7.00	5	3.8	100.0
Total		132	100.0	

The seven goals have been adapted from Callahan (1980, pp. 64-74) and Loeb (1988, p. 322). Afterward, they have been used in further research by Nell Adkins and Robin R. Radtke (2004, pp. 279-300), Geary and Sims (1994, p. 5). In the last section, a seven rating Likert scale is used with 1 as important, and 7, unimportant.

RESEARCH ANALYSIS & RESULTS

The primary survey questions are in the third part of the questionnaire and its analysis is reported here. While understanding the students' perception of the importance of ethics in the business community, 69.7 percent of the participants lie in the top 2 bands of the scale. Meanwhile, 11.4 percent of the respondents fall in the bottom two bands. This promising result suggests that students regard ethics as an essential part of the business community. Business ethics is much beyond a concept to boost the image of an organization, it is the very foundation of its success. It enables the corporation to limit its risk and retain its top talent. Table -3 reflects that the majority of the respondents (74.2 percent) agree with the proposition that ethics education is essential in business courses. Around 15 percent of the participants disagree, the remaining 10.6 percent are neutral and they lie on the midpoint. Universities across the globe emphasize on corporate governance and business ethics education to develop student's critical thinking skills and to teach students their responsibilities towards their society and profession.

Table – 3: Importance in business courses

		Frequency	Percent	Cumulative Percent
Scale	1.00	38	28.8	28.8
	2.00	35	26.5	55.3
	3.00	25	18.9	74.2
	4.00	14	10.6	84.8
	5.00	6	4.5	89.4
	6.00	10	7.6	97.0
	7.00	4	3.0	100.0
Total		132	100.0	

Table-4 highlights that out of 132 respondents, 106 falls in the top 3 bands indicating that students realize the importance of ethical decision-making in the workplace. It enhances pellucidity and ensures seamless functioning in the corporation. According to the descriptive statistics given in table-5, the mean scores of the replies to the 3 statements by the respondents indicate that the strongest level of importance was placed on the first statement ($m=2.2879$) and the weakest was on the second ($m = 2.7045$). Yet, the mean score of all the statements lies in the top 3 bands indicating that respondents are receptive to ethics validating the first hypotheses.

Table – 4: Importance of ethics in your decisions in the workplace

		Frequency	Percent	Cumulative Percent
Scale	1.00	57	43.2	43.2
	2.00	35	26.5	69.7
	3.00	14	10.6	80.3
	4.00	5	3.8	84.1
	5.00	5	3.8	87.9
	6.00	10	7.6	95.5
	7.00	6	4.5	100.0
Total		132	100.0	

Table – 5: Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
1. What is the significance of ethics in the business community?	132	1.00	7.00	2.2879	1.74536
2. What is the significance of ethics in business courses?	132	1.00	7.00	2.7045	1.67486
3. What is the significance of ethical decision making in the workplace?	132	1.00	7.00	2.3939	1.80228

The third portion of the questionnaire talks about the seven notable goals of ethics education. The respondents rated the importance of each goal on a range of 1 to 7 with 1 signifying the most important and 7, unimportant. Correlation analysis was conducted to understand the interrelationship between the importance of goals, gender, and age of the respondents. It was essential to understand whether women regard ethics education to be more critical than men and whether older subjects regard ethics education to be more critical than younger subjects. For correlation analysis, men were assigned a value equal to 0 and women equal to 1. A negative correlation was observed between gender and the rating assigned to any goal by the respondent. This indicates that the gender that was assigned a higher value (women) recorded a lower score and the gender that was assigned a lower value (men) recorded a higher score that signifies less importance of goals of ethics education to the corresponding gender.

Consequently, it highlights that women identify ethics education to be more important than men. There was a similar conclusion in the case of analysis of the relationship between age and the importance of goals of ethics education. A negative correlation was observed signifying that older subjects identify ethics education to be more crucial than younger subjects.

Table 6 - Correlation Coefficient of seven goals of ethics education

Particulars	Gender	Age
Associating moral dilemmas and arguments to accounting education.	-0.1748	-0.1600
Understanding the ethical inferences of accounting issues.	-0.1285	-0.0942
Fostering a sense of moral duty and responsibility.	-0.2490	-0.0241
Establishing capabilities to accord to ethical clashes or conundrum.	-0.3049	-0.0791
Developing a correct attitude to deal with the unpredictable nature of the accounting profession.	-0.1321	-0.0750
Progression towards a change in moral behavior and conduct	-0.3313	-0.0522
Acknowledging the past and understanding different facets of accounting ethics and their link to the overall discipline of ethics.	-0.1114	-0.0766

According to the descriptive statistics given in table-7, the mean scores of the responses to the 7 goals of ethics education by the participants indicate that women lay the strongest level of importance on the sixth statement ($m=2.0556$) and the weakest was on the seventh ($m = 2.667$). However, men place the strongest level of importance on the second statement ($m= 2.7500$) and the weakest on the fourth statement ($m= 3.1167$). On comparing the mean based on gender, women place greater importance on all the goals of ethics education than men.

Similarly, descriptive statistics given in table – 8 indicate that amongst all the goals of ethics education, fostering a sense of moral duty and responsibility is of utmost importance to both older subjects and younger subjects. However, while comparing the mean scores based on age, we can infer that older subjects place greater value on all the goals of ethics education than younger subjects.

Table -7: Descriptive statistics of goals of ethics education according to Gender

Particulars		N	Mean	Std. Deviation
Associating moral dilemmas and arguments to accounting education.	Male	60	2.9667	1.66689
	Female	72	2.4722	1.12553
Understanding the ethical inferences of accounting issues.	Male	60	2.7500	1.74302
	Female	72	2.3889	1.02854
Fostering a sense of moral duty and responsibility.	Male	60	2.8667	1.67197
	Female	72	2.0972	1.34436
Establishing capabilities to accord to ethical clashes or conundrum.	Male	60	3.1167	1.79540
	Female	72	2.1250	1.32088
Developing a correct attitude to deal with the unpredictable nature of the accounting profession.	Male	60	3.0000	1.71731
	Female	72	2.5694	1.53665
Progression towards a change in moral behavior and conduct.	Male	60	3.0833	1.75916
	Female	72	2.0556	1.17352
Acknowledging the past and understanding different facets of accounting ethics and their link to the overall discipline of ethics.	Male	60	3.0333	1.71698
	Female	72	2.6667	1.57444

Table -8: Descriptive statistics of goals of ethics education according to Age

Particulars		N	Mean	Std. Deviation
Associating moral dilemmas and arguments to accounting education.	Younger Subjects	55	2.9636	1.23174
	Older Subjects	77	2.5065	1.50982
Understanding the ethical inferences of accounting issues.	Younger Subjects	55	2.7091	1.32878
	Older Subjects	77	2.4416	1.45542
Fostering a sense of moral duty and responsibility.	Younger Subjects	55	2.4909	1.30345
	Older Subjects	77	2.4156	1.70410
Establishing capabilities to accord to ethical clashes or conundrum.	Younger Subjects	55	2.7273	1.43313
	Older Subjects	77	2.4675	1.75157
Developing a correct attitude to deal with the unpredictable nature of the accounting profession.	Younger Subjects	55	2.9091	1.51868
	Older Subjects	77	2.6623	1.70611
Progression towards a change in moral behavior and conduct.	Younger Subjects	55	2.6182	1.58103
	Older Subjects	77	2.4545	1.53508
Acknowledging the past and understanding different facets of accounting ethics and their link to the overall discipline of ethics.	Younger Subjects	55	2.9818	1.47185
	Older Subjects	77	2.7273	1.75946

Table-9: Independent Samples Test - 75% Confidence Interval

	Levene's Test for Equality of Variances		t-test for Equality of Means						
	F	Sig.	t	Df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	75% Confidence Interval of the Difference	
								Lower	Upper
Associating moral dilemmas and arguments to accounting education.	5.635	.019	2.024	130	.045	.49444	.24428	.21218	.77671
Understanding the ethical inferences of accounting issues.	15.229	.000	1.477	130	.142	.36111	.24451	.07858	.64365
Fostering a sense of moral duty and responsibility.	3.686	.057	2.931	130	.004	.76944	.26254	.46608	1.07281
Establishing capabilities to accord to ethical clashes or conundrum.	15.172	.000	3.650	130	.000	.99167	.27169	.67772	1.30561
Developing a correct attitude to deal with the unpredictable nature of the accounting profession.	1.136	.288	1.519	130	.131	.43056	.28338	.10311	.75800
Progression towards a change in moral behavior and conduct.	16.494	.000	4.004	130	.000	1.02778	.25670	.73115	1.32440
Acknowledging the past and understanding different facets of accounting ethics and their link to the overall discipline of ethics.	.432	.512	1.279	130	.203	.36667	.28679	.03528	.69806

Independent T-test was conducted to understand the pattern of significance laid by different respondents on the goals of ethics education depending upon the gender of the respondent. Under a 75% confidence interval of the mean difference, both the upper and the lower interval are positive indicating that there is 75% confidence that the mean difference shall be positive. It indicates that there is 75% confidence that women shall identify ethics in accounting education to be more crucial than men.

RECOMMENDATIONS

1. Announcing the ranking of schools and universities by the government based on ethics incorporation in education to highlight the importance of ethics and to foster its inculcation in the academic curriculum.
2. Real-time mandatory ethics training and projects for students to familiarize themselves with the ethical dilemmas encountered in the business ecosystem.
3. Organizing events to promote a culture of ethical practices and spreading awareness amongst scholars about the implications of immoral and unethical acts.
4. Promoting academic integrity by introducing stand-alone ethics courses in schools and universities.

CONCLUSION

In this research, we examined students' opinions on the importance of accounting and business ethics education. With the rising corporate scandals and complexities in the business ecosystem, ethical practices and approaches are fundamental to the efficient functioning of enterprises. The survey intended to understand the importance of ethics in the business community, business course, and decisions in the workplace. At the same time, it was essential to comprehend students' perceptions of the importance of seven goals of ethics education adapted from Callahan (1980, pp. 64-74) and Loeb (1988, p. 322). The results of the research methodology justify all three hypotheses undertaken.

Firstly, it highlights that women tend to place more emphasis on ethics in accounting education than men that support other studies (Betz M., O'Connell L., & Shepard J. M., 1989).

Secondly, older subjects identify ethics in accounting education to be more important than younger subjects. Lastly, students regard ethics as an essential part of the business community and realize the value of ethical decision making in the workplace.

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HISTORY OF THE JOURNAL

The idea to launch this Journal was discussed in December 2016 by the former Officiating Principal, **Dr. R. P. Rustagi** with **Dr. Santosh Kumari**, the Editor of the Journal. Since the idea appealed to **Dr. Santosh Kumari**, she took the initiative to contribute to SRCC by creating this new academic research Journal and took the responsibility for its Creation, Registration, License and ISSN (International Standard Serial Number) etc. along with *Editorship*. Therefore, **Dr. Santosh Kumari, Assistant Professor in the Department of Commerce, Shri Ram College of Commerce** was appointed as the Editor of the Journal vide. Office Order – SRCC/AD-158/2017 dated March 14, 2017. She meticulously worked hard in creating the concept and developing the structure of the Journal. She introduced the concept of COPE (Committee On Publication Ethics) to maintain the high academic standards of publication.

On behalf of SRCC, **Dr. Santosh Kumari** made every effort in seeking License from Deputy Commissioner of Police (Licensing), Delhi to register the Journal at “The Registrar of Newspapers for India, Ministry of Information and Broadcasting, Government of India”. The paper work for seeking license started under the former Officiating Principal, **Dr. R.P. Rustagi** on March 27, 2017. The foundation Issue of the Journal “**Strides – A Students’ Journal of Shri Ram College of Commerce, Volume 1, Issue 1, 2016-17**” was successfully released on the 91st Annual Day of SRCC held on April 13, 2017 by **Shri Prakash Javadekar, Honb’le Union Minister of Human Resource Development, Government of India**. The title of the Journal got verified and approved by the Registrar of Newspapers for India, Ministry of Information and Broadcasting, Government of India on April 21, 2017. On September 1, 2017, **Prof. Simrit Kaur** joined SRCC as Principal and signed each and every legal document required for further processing and supported **Dr. Santosh Kumari**.

On December 18, 2017, the College got the license “**License No. - DCP / LIC No. F. 2 (S / 37) Press / 2017**” to publish ‘Strides – A Students’ Journal of Shri Ram College of Commerce’. Due to change of Printing Press, the License got updated on March 09, 2018. On April 26, 2018, the SRCC Staff Council unanimously appointed **Dr. Santosh Kumari as the ‘Editor of Strides’** for the next two academic years.

On April 27, 2018 (The Foundation Day of the College), **Dr. Santosh Kumari** submitted the application for the registration of the Journal. On May 04, 2018, the SRCC received the ‘**Certificate of Registration**’ for “**Strides – A Students’ Journal of Shri Ram College of Commerce**” and got the **Registration No. DELENG/2018/75093** dated May 04, 2018. ***On behalf of Shri Ram College of Commerce, it was a moment of pride for Dr. Santosh Kumari to receive the ‘Certificate of Registration’ on May 04, 2018 at the Office of Registrar of Newspapers for India, Ministry of Information and Broadcasting, Government of India (website - www.rni.nic.in).***

On May 07, 2018, **Dr. Santosh Kumari** submitted the application for seeking ISSN (International Standard Serial Number) at “ISSN National Centre – India, National Science Library, NISCAIR (National Institute of Science Communication and Information Resources). Weblink - <http://nsl.niscair.res.in/ISSNPROCESS/issn.jsp>”. Finally, the College received the International Standard Serial Number “**ISSN 2581-4931 (Print)**” on **June 01, 2018**.

We are proud that this journal is an add-on to the enriched catalogue of SRCC’s publications and academic literature.

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