

ACCOUNTANT'S BROWSER

'PROFESSIONAL NEWS & VIEWS PUBLISHED ELSEWHERE'

Index of some useful articles taken from Periodicals/Newspapers received during August-September, 2012 for the reference of Faculty/Students & Members of the Institute.

1 ACCOUNTING

Avoiding Common Errors in XBRL Financial Statements by Vinod Kashyap. *BCAJ*, August 2012, pp.27-28+41.

Do Financial Statement Users Judge Relevance Based on Properties of Reliability by Kathryn Kadous, etc. *The Accounting Review*, Vol.87/4, 2012, pp. 1335-56.

GAPS in GAAP – Accounting for Government Grant by Dolphy D'Souza. *BCAJ*, August 2012, pp.89-90.

The Impact of a Heterogeneous Accrual Generating Process on Empirical Accrual Models by Nicholas Dopuch etc. *Journal of Accounting, Auditing & Finance*, Vol. 27/3, 2012, pp.386-411.

Rules-based Accounting Standards & Litigation by Dain C. Donelson etc. *The Accounting Review*, Vol. 87/4, 2012, pp.1247-1279.

2 AUDITING

Cost Audit in Pharmaceutical Industry – Check List by V. R. Kedia & Dipti Kejriwal. *The Management Accountant*, August 2012, pp.928-932.

Price of Audit by David Hay. *Journal*, August 2012, pp.80-81.

Small Businesses, Big risk: Fraud Controls Lacking at Organisations with Fewer than 100 employees by Ken Tysiac. *Journal of Accountancy*, August 2012, pp.38-43.

The Social Media Scene: Internal Auditors Can Play a Significant Role in Identifying & Mitigating their organisation's Social Networking Risks by Allison Cain. *Internal Auditor*, August 2012, pp.45-49.

What's your Fraud IQ by Andi Mc Neal. *Journal of Accountancy*, August 2012, pp.32-37.

3 ECONOMICS

Basel III framework: A Road to Resilient Banking System by Mandeep Kaur & Samriti Kapoor. *The Management Accountant*, August 2012, pp. 938- 943 and 966.

Corporate boards in India: Blocked by caste? by D. Ajit etc. *Eco. & Pol. Weekly*, 11th August, 2012. Pp.39-43.

Economic Liberalisation & Indian Public Sector enterprises by Gagan Singh. *The Management Accountant*, August 2012, pp.967-973.

Small is Still Beautiful & Competitive – Reflections on the Growth of Micro, Small & Medium Enterprises (MSMEs) in India by Anand Sinha. *RBI Bulletin*, August 2012, pp.1437-1445.

4 INFORMATION TECHNOLOGY

IT Governance Integration by James Reinhard. *Internal Auditor*, August 2012, pp.51-60.

Managing Cybersecurity Risks by Jeff Drew. *Journal of Accountancy*, August 2012, pp.44-48.

5 LAW

Company Director's Personal Liability for Tortuous Acts of Company by K. R. Chandratre. *Company Law Journal*, Vol.3, 2012, pp.38-48.

Protecting your Innovations under Patent Laws by Vivek Agarwal. *Chartered Secretary*, August 2012, pp.993-997.

Report for Standing Committee on Finance (2011-2012) on the Companies Bill, 2011. *Company Law Journal*, Vol.3, 2012, pp.49-57.

Trade Marks & Company Secretary in Practice by N. Sridaran. *Chartered Secretary*, August 2012, pp.988-992.

6 MANAGEMENT

Global Competitiveness of Indian Infrastructure by C. Shankaranarayanan & V. Padmanabhan. *Facts for You*, August 2012, pp.26-30.

The Global Financial Crisis & Corporate Travel by Jann Dyer. *Journal*, August 2012, pp.46-47.

Good Governance: Assurance Managing IT by Paul Brousseau & Philippe Ricart. *CA Magazine*, September 2012, pp.49-50.

Governance & Compliance through Effective Employee Communication by Joffy George. *Chartered Secretary*, August 2012, pp.972-976.

The Need for Disaster Management by K. Revathi. *Facts for You*, August 2012, pp.41-42.

7 TAXATION & FINANCE

Effective Rate of Corporation Tax on Companies in India by T. N. Pandey. *Company Law Journal*, Vol.3, 2012, pp.183-190. ■

Full Texts of the above articles are available with the Central Council Library, ICAI, which can be referred on all working days. For further inquiries please contact on 011-23370154 or by e-mail at library@icai.org