

ACCOUNTANT'S BROWSER

PROFESSIONAL NEWS & VIEWS PUBLISHED ELSEWHERE

Index of some useful articles taken from Periodicals received during January - February 2022 for the reference of Faculty/Students and Members of the Institute.

1. Accountancy

Accounting Standards: Choosing right path by Steve Collings. *International Accountant*, November/December 2021, pp. 16-18.

Ind AS/IGAAP- interpretations and practical application: Share issue costs Vs. Share listing expenses by Dolphy D'souza. *Bombay Chartered Accountant Journal*, January 2022, pp. 66-68.

2. Audit

CARO 2020 series: New clauses and modifications: Non-banking finance companies (NBFCs) [Including core investment companies] by Zubin Billimoria. *Bombay Chartered Accountant Journal*, January 2022, pp. 19-25.

Use of data analytics in external auditing: a content analysis approach by Yeamin Jacky and Noor Adwa Sulaiman. *Asian Review of Accounting*, Vol. 30, No. 1, 2022, pp. 31-58.

3. Economics

Impact of economic growth, trade openness and manufacturing on CO2 emissions in India: an autoregressive distributive lag (ARDL) bounds test approach by Yaswanth Karedla, Rohit Mishra and Nikunj Patel. *Journal of Economics, Finance and Administrative Science*, Vol. 26, No. 52, 2021, pp.376-389.

4. Investment

Importance of machine learning in making investment decision in stock market by Akhilesh Prasad and Arumugam Seetharman. *Vikalpa The Journal of Decision Makers*, October-December 2021, pp. 209-222.

SEBI tightens regulations for related party transactions: Key amendments and auditor's responsibilities by Deepa Agarwal. *Bombay Chartered Accountant Journal*, January 2022, pp. 26-30.

5. Management

Charities Risks of financial crime by David Potts. *International Accountant*, November/December 2021, pp. 22-23.

Effect of COVID fatigue on mental health in the public sector organizations: exploring compassion as a mediator by Shilpi Kalwani. *Decision*, December 2021, pp. 403-418.

Persevering through supply chain disturbances: Lumber prices skyrocketed as a result of the pandemic. One homebuilder's CFO explains how the company navigated those tough and unpredictable waters by Amanda Abrams. *Journal of Accountancy*, December 2021, pp. 18-21.

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 011-30110419 and 011-30110420 or by e-mail at library@icai.in.