

ACCOUNTANT'S BROWSER

'PROFESSIONAL NEWS & VIEWS PUBLISHED ELSEWHERE'

Index of some useful articles taken from Periodicals/Newspapers, received during January-February 2014 for the reference of Faculty/Students & Members of the Institute

1 Accountancy

Accounting Standards: GAP in GAAP- Accounting for Expenditure on Corporate Social Responsibility by Dolphy D'Souza. *Bombay Chartered Accountant Journal*, January 2014, pp.87-90.

Characteristics of Accounting Standards and SEC Review Comments by Jeff P. Boone and Cheryl L. Linthicum. *Accounting Horizons*, 2013, Vol. 27/4 pp.711-736.

EU Emissions Trading System Under IFRS – Towards a 'True and Fair View' by Madlen Haupt and Roland Ismer. *Accounting in Europe*, Vol.10/1, pp.71-97.

IFRS an Official Reporting Standard: A Global Concept by Gautam P. Kanani. *RMS Journal of Management & IT*, July-September 2012, Vol.4/2, pp.32-35.

Managing in a Complex World: Accounting and Governance Choices in Hospitals by Eddy Cardinaels and Naomi Soderstrom. *European Accounting Association*, Vol.22/4, pp.647-684.

Prioritising Disclosures in the Annual Report by Thomas Rise Johansen and Thomas Plenborg. *Accounting and Business Research*, 2013, Vol.43/6 pp.605-635.

Why is there Inconsistency in Accounting for Liabilities in IFRS? An Analysis of Recognition, Measurement, Estimation and Conservatism by Richard Barker and Anne McGeachin. *Accounting and Business Research*, Vol.43/6 2013, pp.579-604.

Accounting for Real Estate Transactions by Aniket Talati and Sanket Nanavati. *Ahmedabad Chartered Accountants Journal*, January 2014, pp. 536-539.

2 Auditing

Auditing Standards: The Going Concern Conundrum-Should One Get Concerned about a Going Concern? By Bhavesh Dhupelia and Shabbir Readymadewala. *Bombay Chartered Accountant Journal*, January 2014, pp.91-95.

3 Economics

FDI in India: Ideas, Interests and Institutional Changes by Sojin Shin. *Economic & Political Weekly*, January 18th 2014, pp.66-71.

How Should RBI Choose Amidst the Applicants for New Banks? By Prashant Pranjal and Abhinav Chandra. *Company Law Journal*, January 2014, pp.46-50.

Monetary Policy Rule for Emerging Market Economies: The Impossible Trinity and the Taylor Rule by Alok Sheel. *Economic and Political weekly*, January 25th 2014, Vol.49/4, pp.39-42.

New Rules of Globalisation: As More Countries Rethink their Priorities, Multinationals Must Proceed with Caution by Ian Bremmer. *Harvard Business Review*, January-February 2014, pp.103-107.

4 Investment

Kick-Starting the Economy: Challenges before India by Derek M. Scissors. *The Global Analyst*, January 2014, pp.8.

5 Management

Corporate Governance in Germany: Diversifying the Board by Berlin. *The Economist*, January 25th 2014, Vol.410/8871, pp.50.

India Makes CSR Mandatory: A Really Bad Idea by Aneel Karnani. *Global Analyst*, December 2013, Vol.2/12, pp.27-29.

Indian Financial Code vis-à-vis Indian Financial Law: The Way Forward by Kondaiah Jonnalagadda. *Company Law Journal*, January 2014, pp.6-22.

6 Taxation & Finance

Transfer Pricing-The Concept of Bright Line Test by Tarunkumar G. Singhal. *Bombay Chartered Accountant Journal*, January 2014, pp.10-17. ■

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.in