

Reference

ACCOUNTANT'S BROWSER

'PROFESSIONAL NEWS & VIEWS PUBLISHED ELSEWHERE'

Index of some useful articles taken from Periodicals received during October- November 2015 for the reference of Faculty/Students & Members of the Institute.

1 Accountancy

Conceptual Framework for Financial Reporting: an Introduction to the Special Issue Europe's Adoption of IFRS is a Remarkable Success Story by Peter Williams. *Accounting and Business*, October 2015, pp.27.

Forensic Accounting and Capital Market Frauds by RajKumar S. Adukia and Samiksha Adukia. Chartered Secretary: *The Journal for Corporate Professionals*. Vol. No. 45/10, October 2015, pp. 46-49.

Human Capital Disclosure, Accounting Numbers, and Share Price by Katsuhiko Motokawa. *Journal of Financial Reporting & Accounting*, Vol. No. 13/2, 2015, pp.159-178.

Implications of Research on Accounting Conservatism for Accounting Standard Setting by Araceli Mora and Martin Walker. *Accounting and Business Research*, Vol. No. 45/5. 2015, pp.620-650.

Qualitative Characteristics of Financial Information, and Managers' Accounting Decisions: Evidence from IFRS Policy Changes by Christopher W. Nobes and Christian Stadler. *Accounting and Business Research*, Vol. No. 45/5, 2015, pp.572-601.

Will the Changes Proposed to the Conceptual Framework's Definitions and Recognition Criteria Provide a Better Basis for IASB Standard Setting? by Arjan Brouwer and Martin Hoogendoorn. *Accounting and Business Research*, Vol. No.45/5, 2015, pp.547-571.

2 Auditing

Big Data and Analytics in Audit: Adopt Technology or be Left Behind by Lee Sze Yeng. *IS Chartered Accountant*, October 2015, pp.56-60.

Internal Audit: WatchDog or Trusted Advisor? by Niall May. *Accountancy Ireland*. Vol. No. 47/5, October 2015, pp.24-25.

3 Economics

Import Liberalisation and Premature Deindustrialisation in India by Sudip Chaudhuri. *Economic & Political Weekly*, Vol No. 45. October 24,2015. pp. 60-69.

Performance of Non-Government Non-Banking Financial and Investment Companies, 2013-14. *Reserve Bank of India Bulletin*, October 2015, pp.97-110.

Performance of Private Corporate Business Sector during 2015-15. *Reserve Bank of India Bulletin*, October 2015, pp. 87-96.

Services Growth in India by Rajarangamani Gopalan and Manak C. Singh. *Economic & Political Weekly*, Vol No. 41. October 10, 2015, pp.81-87.

4 Information Technology

Business in the Cloud: Cyberattackers are Using Cloud Computing to Wreak Havoc on the Business Community by Robert Hackett. *Fortune India*, October 2015, pp.44-47.

Digital Currencies: Understanding the Tax Implications by Simon Poh. *IS Chartered Accountant*, October 2015, pp.48-51.

Understanding Digital Assets: Taking Stock of the Obvious and Not-So-Obvious by Eli R. Khazzam. *IS Chartered Accountant*, October 2015, pp.34-37

Addressing Cybersecurity Vulnerabilities by Omar Y. Sharkasi, *ISACA Journal*, Vol. 5, 2015, pp. 19-29

The Underground Threat by Larry G. Wlosinski, *ISACA Journal*, Vol. 5, 2015, pp.30-36

Cyberinsurance-The Challenge of Transferring Failure in a Digital, Globalised World by Jeimy J. Cano, *ISACA Journal*, Vol. 5, 2015, pp. 37-42

5 Law

Companies (Acceptance of Deposits) Second Amendment Rules 2015. *Company Law Journal*. October 2015, pp.104-105.

Indian Financial Code's Revised Draft: Critique of Two Proposals by Mandar Kagade. *Economic & Political Weekly*. Vol. No. 45. October 24, 2015. pp. 17-19.

One Year of Ministry of Corporate Affairs: Major Initiatives and Achievements by Prashant Pranjal and Gibran Naushad. *Company Law Journal*. October 2015, pp.15-19.

Recent Changes in Listing Compliance requirements by Avinash Kharkar. *Chartered*

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; kmray@icai.in.

Secretary: *The Journal for Corporate Professionals*. Vol. No.45/10, October 2015, pp. 21-26.

6 Management

Application of Business Risk Audit Methodology within Non-Big-4 Firms by Imad Kutum and Ian Fraser. *Journal of Financial Reporting & Accounting*, Vol. No. 13/2 ,2015, pp.226-246.

Best-Performing CEOs in the World 2015. *Harvard Business Review*. November 2015, pp. 33-79.

Corporate Social Responsibility by Udai Khanna and Sonali Malik. *Company Law Journal*. October 2015, pp. 7-14.

Corporate Social Responsibility Reporting Practices in Banking Companies in Bangladesh: Impact of Regulatory Change by Md. Hafij Ullah and Mohammad Afjalur Rahman, *Journal of Financial Reporting & Accounting*, Vol. No. 13/2 ,2015,pp.200-225.

Derivatives Disclosure in Corporate Annual Reports: Bank Analysts' Perceptions of Usefulness

by Anne Bean and Helen Irvine. *Accounting and Business Research*, Vol. No. 45/5, 2015 , pp.602-619.

High-Street Fashion by Finbarr Toesland. *Accounting and Business*, October 2015, pp.24.

Influence of CSR & Reporting vis-a-vis Capital Markets by J. Sridhar. Chartered Secretary. *The Journal for Corporate Professionals*, Vol. No. 45/10, pp.31-38.

Plan Your Next Move by Sarah Lane ACA and Mark Kennedy. *Accountancy Ireland*. Vol. No. 47/5. October 2015, pp. 26-27.

Towards Competitive Securities Markets by M.S. Sahoo and Kiran Ojha. Chartered Secretary. *The Journal for Corporate Professionals*. Vol. No. 45/10, October 2015, pp. 11-20.

7 Taxation & Finance

Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standards (CRS)-The Next Stage by Sunil Kothare. *The Bombay Chartered Accountant Journal* Vol. No. 47-B/1 October 2015, 13-16. ■

