

ACCOUNTANT'S BROWSER

'PROFESSIONAL NEWS & VIEWS PUBLISHED ELSEWHERE'

Index of some useful articles taken from Periodicals received during December 2015- January 2016 for the reference of Faculty/Students & Members of the Institute.

1 Accountancy

Accounting Standards: Tax Consequences of Interest Payments on Perpetual Debt by Dolphy D'souza. *Bombay Chartered Accountant Journal*, Vol No. 47-B/3 December 2015, pp.99-100.

Environmental Accounting of Maharatna Companies by Narayan Pandey and Alok Kumar. *The Management Accountant*, December 2015, Vol. 50/12, pp.20-26.

Green Accounting in Developing Countries by Sarvesha Dhaimodkar. *The Management Accountant*, December 2015, Vol.50/12, pp.34-39.

2 Auditing

A Step up in Standards for Peer Reviewers: Updated Requirements Reflect a Continued Focus on Quality and the Public Interest by Alan Reinstein and Barbara Apostolou, *Journal of Accountancy*, December 2015, pp.54-58.

How to Admit New Partners: A Fresh Approach by Joel Sinkin and Terrence Putney. *Journal of Accountancy*, December 2015, pp.32-37.

Power of the Big Four: In Selecting Audit Chairs, Companies are Not Deliberately Fishing in the Big Four Pool. But Big Four Qualification Dominate by Philip Smith. *Accountancy*, December 2015, pp.8-17.

3 Economics

Flow of Funds Accounts of the Indian Economy: 2013-14. *Reserve Bank of India Bulletin*. December 2015, Vol. 69/12, pp.35-44.

Gold Monetisation Scheme, 2015. *Company Law Journal*, December 2015, Vol.4, pp.198-205.

Guidelines on Indian Owned and Controlled Requirement for an Indian Insurance Company. *Company Law Journal*, December 2015, Vol.4, pp.207-210.

Money Laundering and the Indian Legal system: An Overview. by Kapil Sharma. *Company Law Journal*, December 2015, pp.65-80.

Prosecution of Cheque Bouncing: An Analysis of the Recent Changes and Implications for Corporate

India by Arunava Mukherjee and Saumya Bhargava. *Company Law Journal*, December 2015, pp.81-93.

4 Investment

Ease of Doing Mergers and Acquisitions under the Indian Competition Regime by G. R. Bhatia. *Chartered Secretary*, December 2015, pp.26-29.

Finance of Foreign Direct Investment Companies. 2013-14. *Reserve Bank of India Bulletin*. December 2015, Vol. 69/12, pp.45-58.

SEBI: Format For Quarterly Holding Pattern, Disclosure Norms for Corporate Governance Report and Manner for Compliance with Two-Way Fungibility of Indian Depository Receipts (IDRs), *Company Law Journal*, December 2015, Vol.4, pp.235-239.

Securities and Exchange Board of India(Issues of Capital and Disclosure requirements) (Seventh Amendment) Regulations, 2015. *Company Law Journal*, December 2015, Vol.4, pp.193-197.

5 Law

Companies (Amendment) Act, 2015: A Welcome Change or a Legislation of Lacunae by Ms. Sinjini Majumdar and Ms. Shruti Baid. *The Management Accountant*, December 2015, Vol No.50/12, pp.49-55.

Cyber Laws in India with Reference to Ease of Doing Business by Rodney D. Ryder and Ravi Goyal. *Chartered Secretary*, December 2015 Vol.45/12, pp.20-25.

Ease of Doing Business- A Company Law Perspective by K. S. Ravi Chandra. *Chartered Secretary*, December 2015, pp.30-33.

Ease of Doing Business in India: the Concept, Issues and Steps Needed to Accelerate Progress, including Income Tax and Companies Acts Aspects by T. N. Pandey. *Chartered Secretary*, December 2015, pp.17-19.

Limited Liability Partnership (Amendment) Rules, 2015. *Company Law Journal*, December 2015, pp.206-210. ■

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.