

ACCOUNTANT'S BROWSER

'PROFESSIONAL NEWS & VIEWS PUBLISHED ELSEWHERE'

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

1 Accountancy

Accounting by Real Estate Companies by Dolphy D'Souza. *Bombay Chartered Accountant Journal*, January 2016, Vol.47-B/4, pp.87-96.

Changes Proposed to Peer Review Standards by Ken Tysiac. *Journal of Accountancy*, January 2016, pp.18.

FRS 102: Ten Things You Need to Know by Helen Lloyd. *Accountancy*, January 2016, pp.60-63.

IFRS 9: A Case of Too Little Too Late. *Accountancy*, January 2016, pp.57.

2 Auditing

Case to Answer: KPMG has been Cleared Seven Years after HBOS's Failure but if the Matter is Reopened, the Firm may still Need to Account for its Audit Work to Regulators by Penny Sukhraj reports. *Accountancy*, January 2016, pp.14-17.

Restricting Non-Audit Services in Europe-The Potential (Lack of) Impact of a Blacklist and a Fee Cap on Auditor Independence and Audit Quality. *Accounting in Europe*, 2015, Vol.12, 1-2, pp.61-86.

Small Firm Audit Partner Hiring Crisis: A Role Play for Critical Thinking and Negotiation Skills by George R. Aldhizer III. *Issues in Accounting Education*, November 2015. Vol.30/4, pp.275-296.

3 Economics

Currency Manipulation: Legal Provisions under IMF and WTO by Anshul Thakur and Shalini Kurmi. *Company Law Journal*, January 2016. Vol.1, pp.19-29.

FEMA Update by Mayur Nayak and Natwar Thakrar. *The Chamber's Journal*, January 2016. Vol. 4/4, pp.129-131.

Game of Risk: Rising Interest Rates, Political Uncertainty, US Elections and a Possible Brexit all Threaten to Undermine Growth by Chris Williamson. *Accountancy*, January 2016, pp.18-19.

Indian Real Estate: 2015 in Review & Gazing into 2016 by Anuj Puri. *The Global Analyst*, January 2016, pp. 22-25.

4 Investment

Introduction of Secretarial Standards-A New Era of Corporate Governance by Divesh Goyal. *Chartered Secretary*. January 2016, Vol. 46/01, pp.38.

SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015: An Analysis by Prateek Suri. *Company Law Journal*, January 2016. Vol.1, pp.40-45.

Secretarial Standards and Corporate Governance by Dipti Mehta. *Chartered Secretary*. January 2016, Vol. 46/01, pp.34-37.

Secretarial Standards for All Stakeholders by Ahlalada Rao V. *Chartered Secretary*. January 2016, Vol. 46/01, pp.60-67.

5 Law

Dissenting Opinions of Judges in the Supreme Court by Yogesh Pratap Singh and Affoz Alam. *Economic and Political Weekly*, January 2016, Vol.51/5, pp.13-19.

6 Management

Challenges in Sustainability and Integrated Reporting by Lies Bouten and Sophie Hoozee. *Company Law Journal*, November 2015. Vol.30/4, pp.373-381.

Top People in Business by Mark Zuckerberg. *Fortune India*, January 2016, pp.62-69.

7 Taxation & Finance

Central Excise and Customs-Case Law Update by Hasmukh Kamdar. *The Chamber's Journal*, January 2016. Vol. 4/4, pp.116-117.

How to Avoid the 10% Additional Tax on Early Retirement Distributions by Jillian K. Poyzer and Timothy R. Yoder. *Journal of Accountancy*, January 2016, pp.47-53.

International Taxation: Framework of Sources of Exchange of Information in Tax Matters-An Overview by Anil D. Doshi and Mayur Nayak. *Bombay Chartered Accountant Journal*, January 2016, Vol.47-B/4, pp.44-53. ■

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.