

ACCOUNTANT'S BROWSER

'PROFESSIONAL NEWS & VIEWS PUBLISHED ELSEWHERE'

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

1 Accountancy

Accounting Standards: Gaps in Gaap - Treatment of Capital Expenditure on Assets not Owned by the Company by Dolphy D'souza. *The Bombay Chartered Accountant Journal*, February 2016, Vol.47-B Part-5, pp.87-89.

Financial Sleuthing : There has been a Significant Increase in the Demand for Forensic Accountants in Recent Years by Niamh Brennan. *Accountancy Ireland*, February 2016, Vol. 48/1, pp.48-49.

Risk Replaced by Control Model: Bringing Leases onto the Balance Sheet will Transform Accounting but there are Potential Pitfalls by Veronica Poole. *Accountancy*, February 2016, pp.53.

Where Next for Reporting: Considers the Pace of Regulatory Change with the Increasing Demand for Better Reporting that Differentiates by Malcolm Finn. *Accountancy*, February 2016, pp.56-59.

2 Auditing

Growing Role of Audit Committees: Audit Committees should be Comprised of Members Who Are Independent and Objective, and yet have a Clear Understanding of the Needs, Objectives and Priorities of the Business by Niall May and Michael Mulholland. *Accountancy Ireland*, February 2016, Vol. 48/1, pp.38-39.

Herculean Effort: A Complete Rethink of the Way Financial Reports are the Authenticated is Critical to Put an End to Pointless Audits by Emile Woolf. *Accountancy*, February 2016, pp.71.

Out of Control: Charities must Improve Internal Controls and Minimize Risk Levels to Prevent the Loss of Vital Revenue to Fraud by Jonathan Orchard. *Accountancy*, February 2016, pp.54-55.

Sea Change Ahead: Provides an Overview of the Changes in Store for Companies and Auditors in the Countdown to EU Audit Reform by Alex Barnes. *Accountancy*, February 2016, pp.68-70.

3 Economics

When Regulators Overlap: Competition Commission of India and the Draft Indian Financial Code 2015 by Zia Mody and Rahul Rai. *Bombay Chartered Accountant Journal*, February 2016, pp.10-11.

High Returns from Higher Education: Effect on Agricultural Income by Kshitij Awasthi and Kiran K. Bhat. *Economic & Political Weekly*, February 2016, pp.76-78.

4 Investment

Big Data and the Word of Finance by Nobin Pradhan. *CFO Connect*, February 2016, pp.23-25.

Control in Mergers and Acquisitions: Achilles Heel of Corporate Law by Saptarshi Das. *Company Law Journal*, February 2016, Vol.1, pp.73-80.

Imposing Insider Trading Regulations, 2015 on Private Companies: Warranted by Dhruva Sareen and Shreya Mathur. *Company Law Journal*, February 2016, Vol.1, pp.49-63.

Role of Information Technology in Corporate Governance by Tapas Bhattacharya. *Chartered Secretary*, February 2016, pp.48-51.

Securities Laws: Huge Penalties being Levied by SEBI Following a Recent Supreme Court Decision by Jayant M. Thakur. *Bombay Chartered Accountant Journal*, February 2016, pp.75-77.

Shareholders' Rights: Dividend Policy is Divided Policy by S. Chandrasekaran. *CFO Connect*, February 2016, pp.16-17.

5 Law

Daughter's Right in Coparcenary-IV by M. L. Bhakta. *The Bombay Chartered Accountant Journal*, February 2016, pp.12-13. ■

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.