

ACCOUNTANT'S BROWSER

'PROFESSIONAL NEWS & VIEWS PUBLISHED ELSEWHERE'

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

1 Accountancy

Risks of Not-For-Profit and Government Audits by Daniel J. Gartland. *Journal of Accountancy*, April 2016, pp.16-18.

2015 Compensation Survey: Turns out that having a CPA Designation is Quite Lucrative. *Here's How You Rate* by Robert Colapinto. *CPA Magazine*, March 2016, pp.46-51.

Accounting Standards GAPS IN GAAP: Presentation of Government Grant by Dolphy D'Souza. *The Bombay Chartered Accountant Journal*, Vol. 48-A/1, April 2016, pp.83.

Overview of Transition to and Adoption on India-AS by Zubin F. Billimoria. *The Bombay Chartered Accountant Journal*, Vol. 48-A/1, April 2016, pp.10-18.

Accounting Standards: Regimentation for Free Play by Ayan Majumdar and Debabrata Majumdar. *The Management Accountant*, Vol. 51/4, April 2016, pp.58-61.

2 Auditing

Proactive Fraud Analysis: Integrating Advanced Forensic Data Analytics Capabilities can Help Auditors Mitigate Fraud Risks and Demonstrate Returns by Aditya Misra and Vincent Walden. *Internal Auditor*, April 2016, pp.33-37

Getting More from Interviews: Instead of Emphasising Formalities, Internal Auditors should Approach Each Interview Like a Conversation by J. Michael Jack. *Internal Auditor*, April 2016, pp.38-44.

On the Hunt for Payroll Fraud: Taking a Close look at Payroll Risks can Enable Internal Auditors to Help Their Organisations Save Money and Identify Wrongdoing by *Internal Auditor*, April 2016, pp.45-51.

Guardians of Integrity: Internal Audit can Provide Insight into Corporate Integrity and People-Related Risks by Michael Brozzetti. *Internal Auditor*, April 2016, pp.52-56.

Adding More Grunt to the Audit Process: New Audit Reporting Rules Promise Greater Transparency Clarify and Insights for Investors and Stakeholders by Stephen craft. *In the black*, April 2016, pp.14-16.

Auditing Risks in Culture: Cultural Flaws can Seriously Damage an Organisation. Here's How Internal Auditors can Reduce Risks by Embedding Culture Audits into Existing Audit Programs by Ken Tysiac. *Journal of Accountancy*, April 2016, pp.20-21.

Analytical Aspects of Corporate Frauds in India by Sanjeev Gupta. *Chartered Secretary*, Vol. 46/04, April 2016, pp.44-50.

Corporate Frauds and Scams and Punishments Under the Companies Act 2013 by V. Gopalan and Harini Gopalan. *Chartered Secretary*, Vol. 46/04, April 2016, pp. 65-70.

3 Economics

India in the Global Economy by Raghuram G. Rajan. *Reserve Bank of India Bulletin (R.B.I. Bulletin)*, April 2016, pp. 61-68.

Global Economic Turmoil: Impact on Indian Economy and the Way Forward by Harun R. Khan. *Reserve Bank of India Bulletin (R.B.I. Bulletin)*, April 2016, pp.69-76.

Challenges of Effective Monetary Policy in Emerging Economics by Amartya Lahiri and Urjit R. Patel. *Reserve Bank of India Bulletin (R.B.I. Bulletin)*, April 2016, pp.77-78.

4 Law

Insight on the Commercial Division and Commercial Appellate Division of High Courts Bill, 2015 by Vibhav Seth and Shubhodip Chakraborty. *Company Law Journal*, Vol.2, April 2016, pp.36-42.

Squeezing-Out the Minorities: An Analysis of the Judicial Review Process in India by Garima Gupta and Abhilasha Malpani. *Company Law Journal*, Vol.2, April 2016, pp.1-14.

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.

Reference

5 Management Accounting

Management Accounting Practices in Manufacturing Sector by K. Sreekumar and K. B. Pavithran. *The Management Accountant*, Vol. 51/4, April 2016, pp.62-69.

Value Proposition by George Samuel. *The Management Accountant*, Vol. 51/4, April 2016, pp.70-75.

Comprehensive System for Supporting Scientific Audit by Debtosh Dey. *The Management Accountant*, Vol. 51/4, April 2016, pp.76-82.

6 Management

Improve Your Conflict Management Skills: Test Yourself With Real-Life Workplace Scenarios and Learn Best Practices in this Quiz by Sabine Vollmer. *Journal of Accountancy*, April 2016, pp.42-45.

Leadership Tips for Introverts: Introverts Reflective, Relationship-Centered Approach to Leadership can be as the More Outgoing Style Favoured by Extroverts by Courtney L. Vien. *Journal of Accountancy*, April 2016, pp.47-51.

Developing an Internal Market for Talent: As Companies Get Better at Placing a Value on Potential Hires. Others Realise they Need to take the Same Approach with their Own Workers by Geoff Colvia. *Fortunate India*, April 2016, pp.32.

Culture is Not the culprit: When Organisations

are in Crisis, It's Usually because the Business is Broken by Mary Barra. *Harvard Business Review*, April 2016, pp.76-78.

Managing Yourself: An Antidote to Incivility by Christine Porath. *Harvard Business Review*, April 2016, pp.88-91.

Transparency in Related Party Transactions: A Key to Good Corporate Governance by Anil Sharma. *Chartered Secretary*, Vol. 46/04, April 2016, pp. 23-28.

7 Taxation & Finance

Rules for Interpretation of Tax Laws- Part-1 by N. M. Ranka. *The Bombay Chartered Accountant Journal*, Vol. 48-A/1, April 2016, pp. 19-22.

Welcome GST Transitional Provisions Under GST by Rajkamal Shah. *The Bombay Chartered Accountant Journal*, Vol. 48-A/1, April 2016, pp.23-27.

Service Tax: Services Provided by a Government or a Local Authority to Business Entities by Puloma D. Dalal and Bakul Mody. *The Bombay Chartered Accountant Journal*, Vol. 48-A/1, April 2016, pp.54-57.

VAT: Transportation Activity *vis-a-vis* Lease of Vehicles by G. G. Goyal and C. B. Thakur. *The Bombay Chartered Accountant Journal*, Vol. 48-A/1, April 2016, pp.58-61. ■

