

ACCOUNTANT'S BROWSER

'PROFESSIONAL NEWS & VIEWS PUBLISHED ELSEWHERE'

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

1 Accountancy

Accounting Standards- Gaps in Gaap-Unabsorbed Losses and Depreciation-Difference in Treatment by Dolphy D'Souza. *Bombay Chartered Accountant Journal*, November 2015. pp.88-91.

Seeking Sustainability: The Next Few Months will be a Critical Time for Action on Climate Change and Sustainable Development—and Accountancy has a Key Role to Play by Rachel Jackson. *Accounting and Business*, November 2015, Vol.18/10, pp.38-40.

Steps to GAAP Conversion with just Two Months until the Deadline for FRS 102 Conversion by Andrew Davies. *Accountancy*, November 2015, pp.64-65.

2 Auditing

Corrective Action Plans by Advocating for Timely Correction of Audit Deficiencies, Internal Auditors can Reinforce a Strong Control Environment by David Harvey and Bernice Lemaire. *Internal Auditor*, October 2015, pp.17-19.

Evolve or Die: Imagine You had the Audit Profession in your Office as a Client. What Course of Action would you Advise? Evolve or Die by Nick Jeffrey. *Accounting and Business*, November 2015, Vol. 18/10, pp.41-43.

Fraud Findings -The Abuse of Executive Power: An Inattentive Board of Directors Allows a CEO's Wrongdoings to go Unnoticed by John L. Verna and Christopher T. Marquet. *Internal Auditor*, October 2015, pp.23-25.

Highlights of Fraud Research: Recent Research Brings New Insights into Fraud Prevention and Detection by Cynthia E. Bolt-Lee and Sara Kern. *Journal of Accountancy*, November 2015, pp.41-45.

IT Audit - Shutting the Door on Social Engineering: Internal Audit can Help Organizations Thwart Efforts to Manipulate Employees to Gain System Access by Ken Pyzik. *Internal Auditor*, October 2015, pp.20-21.

3 Economics

Concept of "Supply of Goods & Services"- Global Practices Relevant for India by Prashant Deshpande. *The Chamber's Journal*, November 2015, Vol. 4/2, pp.48-50.

Dichotomy between Regulatory Bodies vis-a-vis Competition Commission of India: An Analysis with Reference to Telecom, Electricity and Financial Sectors by Dr. Susmitha P. Mallaya. *Company Law Journal*, November 2015, pp.51-64.

Finances of Non-Government Non-Financial Private Limited Companies, 2013-14. *RBI Bulletin*, November 2015, pp.25-34.

Indian Economy Strong Sustainable Growth by Dr. Raghuram Rajan. *The Global Analyst*, November 2015, Vol. 4/10, pp.34-38.

Inter-Sectoral Linkages in the Indian Economy by Rajib Das and Binod B. Bhoi. *RBI Bulletin*, November 2015, pp.37.

4 Investment

Regulation of Intermediaries in SEBI's Equity Crowdfunding Milieu by Aditya Singh Rajput And Ashish Patel. *Company Law Journal*, November 2015, pp.33-43.

SEBI Introduces More Stringent Provisions vide New Regulations on Insider Trading by Vijaya Agarwala. *Chartered Secretary*, November 2015, pp.19-25.

5 Law

Principal of Arbitrability in International Commercial Arbitration by Dr. Qazi Mohammed Usmaan. *Company Law Journal*, November 2015, pp.44-50.

6 Management and Technology

Corporate Social Responsibility and Swachh Bharat Abhiyan by Sathyanarayana Reddy P. and Dr. V. Balachandran. *Chartered Secretary*. November 2015, pp.64-71. ■

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.