ACCOUNTANT'S BROWSER

'PROFESSIONAL NEWS & VIEWS PUBLISHED ELSEWHERE'

Index of some useful articles taken from Periodicals received during October-November, 2014 for the reference of Faculty/Students & Members of the Institute.

1 Accountancy

Accounting Research in Family Firms: Theoretical and Empirical Challenges by Annalisa Prencipe and Sasson Bar-Yosef. *European Accounting Review*, Vol.23/3, 2014, pp.361-386.

Accounting Standards GAPS IN GAAP: Contingent Pricing of Fixed Assets and Intangible Assets by Dolphy D'Souza. *Bombay Chartered Accountant Journal*, October 2014, pp. 81-86.

Financial Reporting and the Protection of Socioemotional Wealth in Family-Controlled Firms by Luis Gomez-Mejia and Cristina Cruz. *European Accounting Review*, September 2014, pp.387-402.

Financial Reporting: FRS 102 Accounts What Will Your First Set Look Like by Terry O'Rourke and Fiona Hockett. *Accountancy Ireland*, October 2014, pp.22-24.

IFRS 9: Too Little, Too Late? by *Mercedes Bano. Accountancy*, October 2014, pp. 52-54.

Sea Change for Charities: A Shake-up of Accounting Rules for Small Entities Means Charities by Nick Sladden. *Accountancy*, October 2014, pp.56-59.

2 Auditing

Six Essential Questions for Audit Committees by John Corrigan. *Accountancy Ireland*, October 2014, pp. 30-32.

Trust, Organizational Justice, and Whistleblowing: A Research Note by Deborah L. Seifert and William W. Stammerjohan *etc. Behavioral Research in Accounting*, Vol. 26/1, 2014, pp.157-168.

3 Economics

Market Impact of Mandatory Interactive Data: Evidence from Bank Regulatory XBRL Filings by Lizhong Hao and Mark J. Kohlbeck. *Journal of Emerging Technologies in Accounting*, Vol.10, 2013, pp.41-62.

Performance of Private Corporate Business Sector, 2013-2014. *RBI Monthly Bulletin*, October 2014, pp.73-81.

Post-Reforms Performs Performance of Indian Public Sector Banks by G. Pavan Kumar Reddy and P. Mohan Reddy. *Banking Finance*, September 2014, pp.32-37.

Suspicious Finds: In the Global War on Money Laundering, Accountants are Front and Centre and New Laws Are There to Help Them by Robert Colapinto and Gary Sawyer. *CPA Magazine*, August 2014, pp. 35-37.

4 Investment

Do Stock Prices Influence Analysts' Earnings' Forecasts? by Jeffrey S. Miller and Lisa M. Sedor. *Behavioral Research in Accounting*, Vol. 26/1, 2014, pp.85-108.

Performance of Financial and Investment Companies, 2012-2013. *RBI Monthly Bulletin, October 2014*, pp.83-92.

Profit at the Bottom of the Pyramid: A Tool for Assessing Your Opportunities by Erik Simanis and Duncan Duke. *Harvard Business Review*, October 2014, pp. 87-93.

5 Law

New Era in Related Party Transactions: Is IT A Paradigm Shift in Disclosures? by Sudipto Banerjee. *Company Law Journal*, October 2014, pp. 1-15.

6 Management

Compensation Peer Groups and Their Relation with CEO Pay by Brian Cadman and Mary Ellen Carter. *Journal of Management Accounting Research*, Vol. 26/1, 2014, pp.57-82.

Corporate Governance Disclosure Practices in Indian Steel Sector by L. N. Koli and *Navratan. Banking Finance*, September 2014, pp.38-44.

Corporate Governance: Changing Trends in Interpreting Fiduciary Duty by Anurag K. Agarwal. *Vikalpa*, July-September 2014, pp.1-12.

Pricing Issues for Small Firms Sales: What Partners Need to Know to Maximize Proceeds When Selling Their Practice by Joel Sinkin and Terrence Putney. *Journal of Accountancy*, October 2014, pp.24-27.

What Qualify as Funds for GST Purposes by Chris Loh & Ho Soon Wing. *ISCA Journal*, October 2014, pp. 36-39. ■

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