ACCOUNTANT'S BROWSER

'PROFESSIONAL NEWS & VIEWS PUBLISHED ELSEWHERE'

Index of some useful articles taken from Periodicals received during June-July 2017 for the reference of Faculty/ Students and Members of the Institute.

1 Accountancy

Accounting Standards GAPS IN GAAP: Clarifications on Security Deposits and Key Management Personnel by Dolphy D'Souza, *The Bombay Chartered Accountant Journal*, Vol. 49-A/3, June 2017, pp.93-94.

Development of Chinese Accounting and Bookkeeping Before 1850: Insights from the Tong Tai Sheng Business Account Books (1798-1850) by Weipeng Yuan and Richard Macve. *Accounting and Business Research*, Vol.47/4, June 2017, pp.401-430.

Relationship between Corporate Governance Mechanisms and IFRS 7 Compliance: Evidence from an Emerging Market by Ben Kwame Agyei-Mensah. *Corporate Governance*, Vol. 17/3, 2017, pp.446-465.

2 Auditing

Audit Documentation: Tips for Getting in Right by Ahava Z. Goldman and Charles E. Landes. *Journal of Accountancy*, June 2017, pp.38-42.

How Financial Statement Audits Deliver Key Business Insights: Increased Use of Data Analytics is Helping Auditors Find More Information that Could be Helpful to Clients by Ken Tysiac. *Journal of Accountancy*, June 2017, pp.44-45.

What's your Fraud IQ? This Month: Effective Fraud Risk Management by Andi McNeal. *Journal of Accountancy*, June 2017, pp.32-35.

3 Economics

Global Banking: Recent Developments and Future Perspectives. *Reserve Bank of India Bulletin*, Vol.71/06, June 2017, pp.61-80.

Performance Implications of Board Size, Composition and Activity: Empirical Evidence from the Indian Banking Sector by Manas Mayur and Palanisamy Saravanan. *Corporate Governance*, Vol. 17/3, 2017, pp. 466-489.

4 Law

Imprisonment and Penalty under RERA - Realty Firm's Directors, Partners and Officers, Beware! by Dilip K. Sheth. *The Bombay Chartered Accountant Journal*, Vol. 49-A/3, June 2017, pp.12-23.

Recent Trends in Intellectual Property Rights by Vidhushi Bhardwaj. *Company Law Journal*, Vol.2/3, June 2017, pp.49-53.

5 Management

CFO in the Age of Disruption: Stresses that Today's CFOs must be Solid Strategists and have 'Built to Change' Mindsets by V. S. Parthasarathy. *IMA CFO Connect*, Vol.12/6, June 2017, pp.36-37.

Does Better Corporate Governance Increase Operational Performance? by Renata Wandroski Peris and Eduardo Contani. *Corporate Governance*, Vol. 17/3, 2017, pp.524-537.

Going Back to go Forward: On Studying the Determinants of Corporate Governance Disclosure by Michail Nerantzidis and Anastasios Tsamis. *Corporate Governance*, Vol. 17/3, 2017, pp. 365-402.

Why be Coached? Highlights the many Benefits of Professional Coaching by Aditi Malhotra. *IMA CFO Connect,* Vol.12/6, June 2017, 23-25.

6 Taxation and Finance

Anti-Profiteering in GST-Necessity or Paradox by Jatin Harjai. *The Chamber's Journal*, Vol.5/9, June 2017, pp.74-80.

Impact Study on Real Estate including Housing Societies by Sandesh Mundra. *The Chamber's Journal*, Vol.5/9, June 2017, pp.22-36.

Welcome GST: Reverse Charge Mechanism under Goods and Services Tax (GST) by Naresh K. Sheth. *The Bombay Chartered Accountant Journal*, Vol. 49-A/3, June 2017, pp.31-34. ■

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.

A genuine leader is not a searcher for consensus but a moulder of consensus. - Martin Luther King, Jr.