

# ACCOUNTANT'S BROWSER

## PROFESSIONAL NEWS & VIEWS PUBLISHED ELSEWHERE

Index of some useful articles taken from Periodicals received during April-May 2019 for the reference of Faculty/Students & Members of the Institute.

### 1. Accountancy

IPSAS : Reforming Public Sector Accounting Language by Shivani Inder Chopra. *The Management Accountant*, Vol.54/04, April 2019, pp.33-36.

Public Sector Accounting System in India- A Study by Sankar Paul. *The Management Accountant*, Vol.54/04, April 2019, pp.28-32.

What Counts for Quality in Interdisciplinary Accounting Research in the Next Decade: A Critical Review and Reflection by James Guthrie and Lee D. Parker. *Accounting, Auditing & Accountability Journal*, Vol.32/01, 2019, pp. 2-25.

### 2. Audit

Fighting Fraud by Jiwon Kim. *A Plus*, Vol.15/01, 2019, pp.22-27.

Secretarial Audit: An Imperative Corporate Governance Process by Gaurav N. Pingle. *Chartered Secretary*, Vol.49/04, April 2019, pp.21-23.

### 3. Economics

Indian Economy: What Went Wrong? By N.J. Rao. *Global Analyst*, Vol.8/4, April 2019, pp.26-29.

Money, Banking and Finance: Reflections on Indian Financial Markets by Partha Ray. *Economic & Political Weekly*, Vol.54/13, 2019, pp.33.

National Guidelines on the Economic Social and Environmental Responsibilities of Business: Raising the Bar of Corporate Governance by Ankit Awasthi. *Company Law Journal*, Vol.2/1, April 2019, pp.1-5.

Social Innovation and the Promotion of Local Economic Development by Ana Clara Apraecida Alves de Souza and Bruno de Souza Lessa. *Innovation and Management Review* Vol.16/01, 2019, pp.55-71.

### 4. Law

Insolvency and Bankruptcy Framework in India- Evolution and Development by Sonia Bajjal and Chittaranjan Pal. *Chartered Secretary*, Vol.49/04, April 2019, pp.52-56.

### 5. Management

Analysis of Business Models Innovation-A Multiple Case Study by Moema Pereira Nunes and Ana Paola Russo. *Innovation and Management Review*, Vol.16/01, pp.17-35.

Credible Corporate Social Responsibility (CSR) Communication Predicts Legitimacy: Evidence From an Experimental Study by Irina Lock and Charlotte Schulz-Knappe. *Corporate Communications: An International Journal*, Vol.21/01, 2019, pp.2-20.

Emotional Intelligence of the HR Decision-Maker and High-Performance HR Practices in SMEs by Deybbi Cuellar-Molina and Antonia Mercedes Garcia-Cabrera. *European Journal of Management and Business Economics*, Vol.28/01, 2019, pp.5289.

Impact of Ethical Leadership on Service Innovation Behavior : The Mediating Role of Psychological Capital by Fahri Ozsungur. *Asian Pacific Journal of Innovation and Entrepreneurship*, 2019, pp.73-88.

Stock Return and Financial Performance as Moderation Variable in Influence of Good Corporate Governance Towards Corporate Value by Suhadak and Kurniaty. *Asian Journal of Accounting Research*, 2019, pp.1-18.

### 6. Taxation and Finance

Practical Documentation of Qualifying Research Activities for the SR ED Tax Credit by Jamie Nickerson and Adam Rogers. *Journal of Accounting and Taxation*, Vol. No.11/01, 2019, pp.1-8.

Taxpayers Online Information Privacy Concerns, Antecedents and Behavior Intention by Xiaoyan Chu and Xun Li. *Journal of Accounting and Taxation*, Vol. No.11/04, April 2019, pp.57-66. ■

**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](mailto:library@icai.in); [kmray@icai.in](mailto:kmray@icai.in).**