

Accountant's Browser



PROFESSIONAL NEWS & VIEWS PUBLISHED ELSEWHERE

Index of some useful articles taken from Periodicals received during May – July 2026 for the reference of Faculty/Students & Members of the Institute.

1. Accountancy

Beyond Compliance: Sustainability Reporting Challenges and the Future of Integrated Reporting in Indonesia by Iwan Suhardjo, Christopher Akroyd, Meiliana Suparman. *Asian Review of Accounting*, V. 34, No. 3, 2026, PP. 536-554.

2. Audit

Forensic Secretarial Audit: When Compliance Becomes Detection by Raman Narasimhan. *Chartered Secretary*, June 2026, PP. 63-69.

Risk-Based Audit Approach and Audit Quality in the Public Sector: Empirical Evidence from an Emerging Country by Thong Quoc Vu, Malik Abu Afifa and Ngan Kim Tran. *Asian Review of Accounting*, V. 34, No. 2, PP. 454-482.

Audit Committee's Expanding Role in Governance by R. Aakash. *Chartered Secretary*, July 2026, PP. 117-123.

3. Computer

Enterprise Risk with AI: India's Moment to Manage Risk and Seize the Prize by Sanchit Malik and Rajat Mehrotra. *Insurance Time*, May 2026, PP. 17-19.

Towards Responsible AI Integration in Education: Ethical Perspectives and Accountability Frameworks by Nandini Banerjee, Madan Singh Deupa and Susmita Rakshit. *University News*, V. 64, No. 21, PP. 18-23.

4. Economics

Corporate Modern Slavery and Worker Rights Reporting: What does Corporate Board? Evidence from Emerging Economy by Sohel Mehedi, Shamsun Nahar, Md Sahadat Hossain, Md Arifur Rahman and Mosammet Asma Jahan. *Asian Review of Accounting*, V. 34, No. 2, PP. 342-372.

Reshaping the Operations of Public Sector Banks in India by Dhaval Kansara. *Banking Finance*, May 2026, PP. 27-33.

Socio-Economic and Regional Determinants of Health Insurance Coverage: Insights from the CAMS 2022-23 by Sekhar Bonu and Indu Bhushan. *Economic & Political Weekly*, V. 61, No. 23, PP. 48-56.

AI and Automation in Banking: Opportunity, Disruption and the Future of Jobs by Rakesh Agarwal. *Banking Finance*, June 2026, PP. 21-23.

Inclusive Globalization and Collaborative Innovation as Drivers of Rural MSME Development in India: Challenges, Strategies and Pathways by Nikhil Saket. *Indian Journal of Socio-Economic Studies*, January-March 2026, PP. 14-22.

Profits Lie in the Safety of Policyholders by K. Rajagopal Reddy. *Insurance Times*, June 2026, PP. 23-24.

One Nation, One Election in India: A Constitutional Feasibility Analysis by S S Ahluwalia. *Indian Journal of Electoral Studies*, January – March 2026, PP. 4-11.

Social Spending and Fiscal Policy in India: Towards an Alternate Macro-Fiscal Framework by Sukanya Bose and Saikat Banerjee. *Economic & Political Weekly*, V. 61, No. 26, PP. 58-65.

5. Education

Contemporary Issues in Higher Education in General and Indian Higher Education in Particular by Prakash Divakaran. *University News*, V. 64, No. 26, 2026, PP. 3-12.

6. Investment

Building Wealth Across Market Cycles: A Long-Term Investor's Perspective by Arun Patel. *Banking Finance*, May 2026, PP. 33-35.

Market Maker Rules, Stock Liquidity and Firm Value – Based on Empirical Evidence of Listed Firms from the NEEQ Market in China by Mengyao Xia. *Asian Review of Accounting*, V. 34, No. 3, 2026, PP. 601-632.

Public Sector Banking Merger in India: An Overview by Jaydeb Bera. *Banking Finance*, June 2026, PP. 30-33.

7. Law

Digital Personal Data Protection Act, 2023: Compliance Architecture and Emerging Professional Implications by Sajoy P. B. and Ajoy P. B. *Chartered Secretary*, June 2026, PP. 88-90.

8. Management

Corporate Social Responsibility (CSR) – Ugly is Beautiful by K. Rajagopal Reddy. *Insurance Times*, May 2026, PP. 25-27.

Research on a Novel Organizational Anti-Inertia Evaluation Method by Bo Song and Dinghong Peng. *Decision*, V. 53, No. 1, PP. 113-133.

Future of Customer Experience AI-Powered Hyper-Personalized by Amit Kumar. *Banking Finance*, June 2026, PP. 37-40.

9. Taxation and Finance

Taxing Cross-Border E-Commerce and Digital Streaming Platforms: Challenges Impending by Kanchan Maheswari. *Chartered Secretary*, July 2026, PP. 88-93.

Full Stake, Full Tax: Supreme Court Settles India's Online Gaming Tax War by Kishore Harjani and Divya Jain. *Goods & Services Tax Cases*, V. 116, I. 2, 2026, PP. 15-20.

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