

Accountant's Browser



PROFESSIONAL NEWS & VIEWS PUBLISHED ELSEWHERE

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

1. Audit

ESG Performance and Auditor Scrutiny: Does Corporate Sustainability Drive more Key Audit Matters? By Noor Adwa Sulaiman, Ardianto Ardianto, Nadia Anridho, Cahyono Suham and Fiona Vista Putri. *Asian Review Accounting*, V. 34, No. 3, 2026, PP. 684-716.

Guardians at the Gate: Re-examining Audit Committee and Independent Director Scrutiny of Related-Party Transactions in the Post-2025 Framework by Ritu Dungarwal. *Chartered Secretary*, August 2026, PP. 80-83.

2. Computer

Artificial Intelligence, Algorithmic Governance and the Future of Securities Markets by Rahul Sahasrabuddhe. *Chartered Secretary*, August 2026, PP. 65-68.

3. Economics

Solid Waste Treatment, FDI and Economic Growth: Insights from Vietnam's Provinces by Cong Minh Huynh. *Journal of Asian Business and Economic Studies*, V. 33, No. 2, PP. 81-93.

Sustainable Banking in India: Navigating the Path to Environmentally Friendly Finance by Abhijit Biswas

and Arindam Bandyopadhyay. *Economic & Political Weekly*, August 01, 2026, PP. 80-87.

4. Investment

Beyond NSE: Delegated Regulatory Power and Public Accountability in India's Securities Market Institutions by Kamal Kumar. *Chartered Secretary*, August 2026, PP. 84-90.

5. Management

Breaking Deals, Counting the Cost: CSR Shortfall and M&A Deal Failure in the Mandatory CSR Framework by Sulagna Bhattacharya. *Journal of Asian Business and Economic Studies*, V. 33, No. 2, PP. 67-80.

Climate Finance in India: Pathways and Challenges by Amar Nath Yadav and Akash Solanki. *Economic & Political Weekly*, August 01, 2026, PP. 74-81.

Sustainability Governance and Greenwashing: The Role of Sustainability Committee in ASEAN-5 Countries by Yani Permatasari, Meifaza Ainur Rosyidah, La Ode Sabaruddin, Sandra Sukma Embuningtiyas and Rizqy Aiddha Yuniawati. *Asian Review of Accounting*, V. 34, No. 3, 2026, PP. 575-600.

Full Texts of the above articles are available with the Central Council library, ICAL, which can be referred to on all working days. For further inquiries please contact on 011-30110419 and 011-30110420 or by e-mail at library@icai.in

CLASSIFIEDS

6193 CA firm requires Exp. practising CA as full-time paid partner for our Kolkata & Mumbai Office [Max-Age: 40 yrs; Min-Exp: 5 yrs] with expert knowledge of Finalisation of Accounts, Income Tax, GST, TDS, ROC, Company Law, etc. hoaps1980@gmail.com

6194 Required Full/Part-time CA(s) as Partners/Retainers, Semi- Qualified, Article Assistants (Stipend Rs.15K pm) for Jammu & Kashmir, Delhi NCR, Chandigarh, Rajasthan, Uttarakhand, Himachal Pradesh, Punjab, Haryana, Mumbai, Kolkata, Hyderabad, Pune, Ahmedabad, Lucknow. Contact: 9205136037, E-mail: kkg200317@gmail.com

6195 Almost 50-year-old CA firm requires Exp. Practising CA as full-time partner (fully on revenue-sharing basis- no fixed remuneration) for Kolkata, Guwahati,

New Delhi, Chandigarh, Haryana, Jaipur, Bengaluru, Chennai, Hyderabad, Lucknow, Kanpur, Varanasi [Max-Age:35 yrs; Min-Exp:5 yrs] with expert knowledge of Finalisation of Accounts, Income Tax, GST, TDS, ROC, Company Law, etc. bwab2005@gmail.com

6196 Established 30-year-old Mumbai-based CA firm invites merger proposals from interested CA firms to expand their practice Contact: info@vbgco.com

6197 A 39-year-old Lucknow-based CA firm invites proposals for partnership from new/senior/retired members. Newly qualified members from all the states who are interested to become partners can apply. Interested may contact: 9415101759, 9120130708, shivnarainabha@yahoo.co.in.