

Accountant's Browser



PROFESSIONAL NEWS & VIEWS PUBLISHED ELSEWHERE

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

1. Computer

AI Advantage Enhancing Legal Decision-Making by Sekhar Chandra Sahoo. *Litigant*, August 2026, PP. 6-10.

2. Economics

Anti-Money Laundering and Sanctions in Cross-Border Transactions: Managing Risk, Compliance and Opportunity by Gaurav Kumar Vohra. *Chartered Secretary*, September 2026, PP. 119-124.

Below Replacement: Trends, Regional Divergence and Policy Implications of India's Total Fertility Rate Decline, 1992-2035 by Shafeeq Rahman. *Indian Journal of Socio-Economic Studies*, V. 1, I. 2, 2026, 2026, PP. 32-38.

India's Industrial Training Institutes: Achievements, Gaps, and the Path Ahead by Tamoghna Halder and M K Shravan. *Economic & Political Weekly*, August 22, 2026, PP. 52-62.

3. Investment

Cross-Border Investment and Capital Flows: FDI, FPI, ECB and ODI by R.S. Gowdhaman. *Chartered Secretary*, September 2026, PP. 104-111.

4. Law

Section 240C and the Unfinished Business of Cross-Border Insolvency in India by Sheetal Patodiya. *Chartered Secretary*, September 2026, PP. 133-136.

Seventy-Five Years of Electoral Jurisprudence in India: Constitutional Principles, Judicial Interventions and Democratic Evolution by S K Mendiratta. *Indian Journal of Electoral Studies*, V. 1, I. 2, 2026, PP. 18-23.

5. Management

Board Gender Diversity and ESG Disclosure: The Spillover Effect of Governance by Wenyan Liu and Ting Ren. *Asian Review of Accounting*, V. 34, No. 3, 2026, PP. 513-535.

How the Best Leaders Respond to Rule Breaking: They First Seek to Understand Why it Happened by Calvin Sprague. *Harvard Business Review*, July – August 2026, PP. 17-19.

6. Taxation and Finance

GST on Transfer of Leasehold Rights – Supreme Court's Messiah Moment by Debasish Bandyopadhyay. *Goods & Services Tax Cases*, V. 117, I. 2, 2026, PP. 27-30.

Full Texts of the above articles are available with the Central Council library, ICAI, 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

- 6198 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
- 6199 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. bwasb2005@gmail.com
- 6200 Ranchi, Jharkhand-based 15-year-old firm invites proposals from Proprietor/ Partnership Firms seeking partnership/ merger. Interested Parties may kindly contact us at hsmalhotrac@gmail.com
- 6201 Mumbai-based FCA COP Aged 73, 50 years' experience in Industry & practice. Seeks professional work on a partnership basis in CA firm in Mumbai 9820422001, harshadshah1953@yahoo.com
- 6202 A 50-year-old CA firm is interested in merging with a sole proprietorship practising CA firm [Max-Age:35 yrs; Min-Exp:5 yrs] for mutual growth and benefit. The arrangement will be fully on a revenue-sharing basis and there will be no fixed remuneration. The cities for which we are interested are Kolkata, Siliguri, Asansol, Durgapur, Guwahati, Gangtok, Manipur, Mizoram, New Delhi, Chandigarh, Haryana, Jaipur, Bengaluru, Chennai, Hyderabad, Telangana, Lucknow, Kanpur, Varanasi: gcc6792@gmail.com
- 6203 37-year-old firm headquartered in Delhi NCR invites merger proposals from sole proprietorships or partnership firms. Mail a brief profile to sangeeta.pgc@gmail.com or call 9811278153
- 6204 We are a 57+ years old Chartered Accountancy firm having Head Office in Delhi, inviting merger proposals from firms that are 5 years or older, located in Bangalore, Bhubaneswar, Chennai, Dehradun, Gujarat (Any City, Preferred for Rajkot), Guwahati, Hyderabad, Jaipur, Jammu & Kashmir, Kanpur, Kolkata, Lucknow, Patna, Ranchi: jk.sarawgi@jksco.in
- 6205 50-year-old practice firm in the Uttar Pradesh area needs a working partner of good standing. Bank/Govt. audit experience preferred. One of two partners is retiring. Interested CAs may contact: cap13476@gmail.com