

Mandatory Accounting Standards (Ind AS)

– Extracts From Published Accounts



Bombay Chartered Accountants' Society

Features

The Indian Accounting Standards (Ind AS) have been introduced in India from April 2016 in a phased manner. The Accounting & Auditing Committee of the BCAS presents the 8th Edition of the publication. To enable easy reference for such companies, the Accounting and Auditing Committee of the BCAS had asked a young team of chartered accountants having experience in the first phase of implementation of Ind AS, to come with an Ind AS standard wise compilation of the typical accounting policies and disclosures made by the companies who have implemented Ind AS for the FY 2016-17. The said book was well appreciated by all preparers and users of financial statements.

Since then, several new Ind AS have been issued and being implemented by corporates. It was hence felt that the above publication needs revision to bring it in line with the current trends in financial reporting. The Committee again asked the same team viz., CA Deepali Shrigadi, CA Gunja Bathiya, CA Harnish Shah, CA Jiten Jataniya, CA Shraddha Kishnadwala, who had worked on the earlier publication to revise the publication and update the same for disclosures in FY 2018-19. The final review and editing of the disclosures is done by two very experienced members of the Committee viz., CA Vijay Maniar and CA Chirag Doshi.

Based on the MCA notification, NBFCs also implemented Ind AS from 1st April 2018 onwards. Since NBFCs belong to a specialised sector and is also regulated by norms the Reserve Bank of India, several specific issues arise in Ind AS implementation. The Committee had therefore come with a separate publication in December 2019 on similar lines covering disclosures by NBFCs on implementation of Ind AS.

The six compilers and the two reviewers have put in substantial efforts in wading through a large number of annual reports and then selecting extracts from published accounts of more than 100 companies. We would like to convey our sincere thanks to all of them for devoting their valuable time in bringing out this revised edition. We are sure that, like the earlier editions, this edition would also be of immense value to the preparers, reviewers and analysts of the Financial Statements as well as to various other stakeholders.

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