

Accounting Standards(AS)		Indian Accounting Standards(Ind AS)		IAS/IFRS
AS 1	Disclosure of Accounting Policies	Ind AS 1 & Ind AS 8	First Time Adoption Of Indian AS	IAS 1
AS 2	Valuation Of Inventories	Ind AS 2	Inventories	IAS 2
AS 3	Cash Flow Statement	Ind AS 7	Statement Of Cash Flows	IAS 7
AS 4	Events Occuring After The Balance Sheet Date	Ind AS 10	Events After The Reporting period	IAS 10
AS 5	Net Profit Or Loss For The Period, Prior Period Items And Changes In Accounting Policies	Ind AS 8	Accounting Policies, Changes in Accounting Estimates And Errors	IAS 8
AS 6	Depreciation Accounting(NOW Merged with AS 10(Revised))	Ind AS 16	Property , Plant & Equipment	IAS 16
AS 7	Construction Contracts	Ind AS 115	Revenue From Contracts With Customers(NOW Withdrawn Till 2018)	IFRS 15
AS 9	Revenue Recognition	Ind AS 115	Revenue From Contracts With Customers(NOW Withdrawn Till 2018)	IFRS 15
AS 10	Accounting For Fixed Assets(NOW Revised)	Ind AS 16	Property , Plant & Equipment	IAS 16
AS 11	The Effects of Changes in Foreign Exchange Rates	Ind AS 21	The Effects of Changes in Foreign Exchange Rates	IAS 21
AS 12	Accounting For Government Grants	Ind AS 20	Accounting For Government Grants & Disclosure of Government Assistance	IAS 20
AS 13	Accounting For Investments	Ind AS 40 & Ind AS 27	Investment Property	IAS 40
AS 14	Accounting For Amalgamation	Ind AS 103	Business Combinations	IFRS 3
AS 15	Employee Benefits	Ind AS 19	Employee Benefits	IAS 19
AS 16	Borrowing Costs	Ind AS 23	Borrowing Costs	IAS 23
AS 17	Segment Reporting	Ind AS 108	Operating Segments	IFRS 8
AS 18	Related Party Disclosures	Ind AS 24	Related Party Disclosures	IAS 24
AS 19	Leases	Ind AS 17	Leases	IAS 17
AS 20	Earnings Per Share	Ind AS 33	Earnings Per Share	IAS 33
AS 21	Consolidated Financial Statements	Ind AS 27	Separate Financial Statements	IAS 27
		Ind AS 110	Consolidated Financial Statements	IFRS 10
		Ind AS 112	Disclosure of Interests in Other Entities	IFRS 12
AS 22	Accounting For Taxes On Income	Ind AS 12	Income Taxes	IAS 12
AS 23	Accounting For Investments In Associates In CFS	Ind AS 28	Investments in Associates & Joint Ventures	IAS 28
		Ind AS 27	Separate Financial Statements	IAS 27
		Ind AS 112	Disclosure of Interests in Other Entities	IFRS 12
AS 24	Discontinuing Operations	Ind AS 105	Non-Current Assets Held For Sale And Discontinued Operations	IFRS 5
AS 25	Interim Financial Reporting	Ind AS 34	Interim Financial Reporting	IAS 34
AS 26	Intangible Assets	Ind AS 38	Intangible Assets	IAS 38
AS 27	Financial Reporting Of Interest In Joint Ventures	Ind AS 28	Investments in Associates & Joint Ventures	IAS 28
		Ind AS 111	Joint Arrangements	IFRS 11
		Ind AS 112	Disclosure of Interests in Other Entities	IFRS 12
		Ind AS 27	Separate Financial Statements	IAS 27
AS 28	Impairment Of Assets	Ind AS 36	Impairment Of Assets	IAS 36
AS 29	Provisions, Contingent Liabilities & Contingent Assets	Ind AS 37	Provisions, Contingent Liabilities & Contingent Assets	IAS 37
AS 30	Financial Instruments: Recognition & Measurement(NOT Notified)	Ind AS 109	Financial Instruments	IFRS 9
AS 31	Financial Instruments: Presentation(NOT Notified)	Ind AS 32	Financial Instruments: Presentation	IAS 32
AS 32	Financial Instruments: Disclosures(NOT Notified)	Ind AS 107	Financial Instruments: Disclosures	IFRS 7
		Ind AS 29	Financial Reporting In Hyperinflationary Economies	IAS 29
		Ind AS 41	Agriculture	IAS 41
		Ind AS 104	Insurance Contracts	IFRS 4
		Ind AS 106	Exploration for & Evaluation Of Mineral Resources	IFRS 6
		Ind AS 114	Regulatory Deferral Accounts	IFRS 14