

# Tally : Godfather of accounting

| Accounting Standards (Ind AS) |                                                                                          | Ind AS (Current) |                 | Ind AS (Old)    |           |
|-------------------------------|------------------------------------------------------------------------------------------|------------------|-----------------|-----------------|-----------|
| ISIN                          | Accounting Standard                                                                      | Applicable from  | Applicable from | Applicable from | Remarks   |
| IND 1                         | Statement of Accounting Policies                                                         | Yes              | Yes             | Yes             |           |
| IND 2                         | Recognition of Revenue                                                                   | Yes              | Yes             | Yes             |           |
| IND 3                         | Expense Recognition                                                                      | Yes              | Yes             | Yes             | Completed |
| IND 4                         | Contingent and Future Liabilities after the Balance Sheet Date                           | Yes              | Yes             | Yes             |           |
| IND 5                         | Net Profit or Loss for the period, prior period items and changes in Accounting Policies | Yes              | Yes             | Yes             | Completed |
| IND 6                         | Measurement of Assets                                                                    | Yes              | Yes             | Yes             |           |
| IND 7                         | Measurement of Liabilities                                                               | Yes              | Yes             | Yes             |           |
| IND 8                         | Revenue Recognition                                                                      | Yes              | Yes             | Yes             |           |
| IND 9                         | Accounting for Financial Assets                                                          | Yes              | Yes             | Yes             | Completed |
| IND 10                        | The Effects of Changes in Foreign Exchange Rates                                         | Yes              | Yes             | Yes             |           |
| IND 11                        | Accounting for Government Grants                                                         | Yes              | Yes             | Yes             |           |
| IND 12                        | Accounting for Investments                                                               | Yes              | Yes             | Yes             |           |
| IND 13                        | Accounting for Intangibles                                                               | Yes              | Yes             | Yes             | Completed |

# Tally And Manual Accounting

**K Morrison**



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