



アシュアランス・アップデート 2019年3月号

In brief

PwC インドはこのたび、会計や監査その他関連する規制についてまとめた「アシュアランス・アップデート」2019年3月号(英語版)を発行しました。

主な項目は以下のとおりです。

- 「2013年会社法」における Significant Beneficial Owner(SBO) に関する最新法令
- 従業員積立基金(PF)への拠出における“基本給”の再考察
- インド証券取引委員会(SEBI)による上場企業の義務および開示規則(LODR) — 最新の注意点
- 財務報告レビュー委員会(FRRB)の所見 — 企業会計基準 13号(投資の会計処理)について
- 規制関連のアップデート — インド勅許会計士協会(ICAI)、インド企業省(MCA)、インド証券取引委員会(SEBI)、インド準備銀行(RBI)など
- 世界の動向 — 国際会計士連盟(IFAC)など

詳しくは以下をご覧ください。

<https://www.pwc.com/jp/ja/issues/globalization/news/assets/pdf/in-news-assurance190419.pdf>

下記までお気軽にお問い合わせくださいませ。

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Dear All,

We are pleased to present to you the March 2019 edition of Assurance Update. This edition includes the following topics:

- Significant Beneficial Owner under the Companies Act, 2013
- Revisiting 'basic wages' for provident fund contributions
- Listing Obligation and Disclosure Regulations – the key reminders
- Select FRRB Observations : AS 13
- Updates from the regulatory world i.e., ICAI, MCA, SEBI, RBI etc.
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We hope that you will find this update useful and we look forward, as usual, for your feedback.

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Price Waterhouse Chartered Accountants LLP

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