

# PwC Reporting Perspectives



## 「PwC- 財務報告に関する展望」を公表

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### In brief

PwC インドはこのたび、財務報告や規制の最新情報について述べた四半期ごとに作成しているニュースレター「PwC - 財務報告に関する展望」(英語)を発行しました。

2019年4月1日以降に開始する事業年度から導入されるリース会計基準「Ind AS 116-Leases」は、製薬・ライフサイエンス業界の会計や財務報告のさまざまな領域に影響を及ぼすと見られています。当レポートでは、組込リースとなる可能性のある製造委託契約の評価についての主な留意点を挙げています。

また、Ind AS 115「顧客との契約から生じる収益」の導入により大きな影響を受けるであろうソフトウェア業界について、Ind AS 115 適用に当たって迫られる重要な判断について考察しています。

さらに、インド勅許会計士協会(ICAI)による「目論見書の記載に関するガイダンス・ノート」(2019年改訂)、Ind AS Technical Facilitation Group(ITFG)による第18回報告内の解説についても、最新情報をお伝えしています。

この他、インドおよびグローバルな規制面の最新状況についてまとめています。

詳しくはこちらをご覧ください。

[PwC Reporting Perspectives - April 2019](#)

過去のニュースレター(英語)につきましては[こちら](#)をご覧ください。

下記までお気軽にお問い合わせください。

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We are pleased to bring you the eighteenth edition of our quarterly newsletter PwC Reporting Perspectives covering latest developments in financial reporting as well as other regulatory updates.

Ind AS 116, 'Leases', effective from accounting periods beginning on or after 1 April 2019, will impact accounting and financial reporting for entities in the pharmaceutical and life sciences industry in many areas. This edition highlights key considerations regarding evaluation of contract manufacturing arrangements for potential embedded leases.

The software industry is one of the industries that is significantly affected by the adoption of Ind AS 115, 'Revenue from Contracts with Customers'. In this edition, we provide our insights on some of the key judgements involved in application of Ind AS 115 in the software industry.

This edition also discusses the key updates to the Guidance Note on Reports in Company Prospectuses (Revised 2019) issued by the Institute Chartered Accountants of India and the clarifications issued by the Ind AS Technical Facilitation Group in its bulletin 18.

Finally, as always, we have summarised other Indian as well as global regulatory updates.

We hope you find this newsletter informative and of continued interest. We welcome your feedback at [pwc.update@in.pwc.com](mailto:pwc.update@in.pwc.com)

Please click here to read the complete newsletter: [PwC Reporting Perspectives - April 2019](#)

Please click [here](#) to access previous editions of the newsletter

With Best regards

PwC Team

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