

Navigating Ind As 102, Share-Based Payments: Unraveling The Key Accounting Considerations

The Accounting Advisory Services (AAS) team at BDO India is pleased to share, '**THE STANDARD STANCE**' - An expert insight into key accounting matters. Each monthly issue of the publication will spotlight and discuss a key accounting matter noteworthy for organisations to stay ahead in their business journeys.

This issue of **THE STANDARD STANCE NAVIGATING IND AS 102, SHARE-BASED PAYMENTS: UNRAVELING THE KEY ACCOUNTING CONSIDERATIONS**, highlights the key considerations by companies for accounting under Ind AS 102.

In today's era of the booming start-up culture, stock options are often used as a power tool and a common form of compensation used by the management to attract and retain talent. Ind AS (Indian Accounting Standard) 102, 'Share-based Payment', establishes the accounting treatment for all share-based payments whether granted to the employees or other suppliers of goods or services.

For a detailed understanding of the accounting of share-based payments,

Read **The Standard Stance** [here](#).

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