

Derecognition of Financial Assets Under Ind AS 109

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 spotlights and discusses a key accounting matter noteworthy for organisations to stay ahead in their business journeys.

This issue of **THE STANDARD STANCE - DERECOGNITION OF FINANCIAL ASSETS UNDER IND AS 109** unlocks the complexities of derecognising Financial Assets

The assessment of the derecognition of financial assets is one of the most challenging aspects of financial reporting and compliance. The decision to derecognise a financial asset has far-reaching implications for a company's financial reporting. While Ind AS 109 provides a structured framework, the complexity of real-world transactions often demands careful judgment and in-depth analysis. This publication covers the different approaches and practical considerations organisations must use for the application of the derecognition requirements.

► For understanding the implementation challenges in the ECL Model under Ind AS 109 [Read The Standard Stance Here](#).

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