

## Navigating the Accounting intricacies of NCI Call and Put Options

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 - NAVIGATING THE ACCOUNTING INTRICACIES OF NCI CALL AND PUT OPTIONS** delves into complexities in accounting for call and put options over non-controlling interest.

Strategic partnerships and consolidations are reshaping economies, which is reflected in India's Mergers & Acquisitions (M&A) activity, with deal volumes growing consistently over the past few years. With the advent of new financial instruments and strategies for M&A, special accounting considerations arise in accounting for complex M&A transactions. In this edition, we delve deeper into the call and put options over non-controlling interest (NCI), across various agreement arrangements, under the Indian Accounting Standards.

► For understanding the accounting intricacies of NCI call and put options [Read The Standard Stance Here](#).

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