



लेखामान बोर्डको

त्रैमासिक खबरपत्र

Accounting Standards Board Newsletter (Quarterly)

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बैंक तथा वित्तीय संस्थाहरूको लागि अंक सहितको वित्तीय विवरणहरूको ढाँचा

यस बोर्डले बैंक तथा वित्तीय संस्थाहरूको लागि Model Financial Statements with Live data (Financial Statements, Profit or Loss Statements, Cash Flows etc along with Trial Balance in Excel Format) तयार गर्न यस बोर्डको तर्फबाट श्री प्रविणध्वज जोशी, एफ.सि.ए. र नेपाल चार्टर्ड एकाउन्टेन्ट्स संस्थाबाट श्री अनुप कुमार श्रेष्ठ, एफ.सि.ए. र नेपाल राष्ट्र बैंकबाट श्री डिल्लीराम पोखरेल, एफ.सि.ए. सम्मिलित एक तयारी कार्यदल गठन गरेको थियो । उक्त कार्यदलबाट सो को पहिलो मसौदा प्राप्त गरी सो को समीक्षा भई अन्तिम रुप दिने कार्य भैरहेको छ ।

बीमा कम्पनीहरूको लागि अंक सहितको वित्तीय विवरणहरूको ढाँचा

बीमा कम्पनीहरूको लागि Model Financial Statements with Live data (Financial Statements, Profit or Loss Statements, Cash Flows etc along with Trial Balance in Excel Format) तयार गर्न यस बोर्डको तर्फबाट श्री शशी सत्याल, एफ.सि.ए. र नेपाल चार्टर्ड एकाउन्टेन्ट्स संस्थाबाट श्री भाष्कर सिंह लाला, एफ.सि.ए. र बीमा समितिबाट श्री सन्तोष प्रसाई, एफ.सि.ए. सम्मिलित

एक तयारी कार्यदल गठन गरेको थियो । उक्त कार्यदलबाट सो को पहिलो मसौदा प्राप्त गरी सो को समीक्षा भई अन्तिम रुप दिने कार्य भैरहेको छ ।

Nepal Financial Reporting Standards (NFRSs) for Small & Medium Enterprises (SMEs) को मसौदा

साना तथा मझौला व्यवसायीहरूको लागि यस बोर्डले Nepal Financial Reporting Standards (NFRSs) for Small & Medium Enterprises (SMEs) को मसौदा तयार गरेको छ । उक्त मसौदा उपर टिप्पणी तथा सुझावको लागि नेपाल चार्टर्ड एकाउन्टेन्ट्स संस्थालाई अनुरोध गरिएकोमा सो संस्थाबाट हालसम्म कुनै पनि टिप्पणी तथा सुझाव प्राप्त भएको छैन ।

Nepal Accounting Standards (NASB) IFRS Newsletter प्रकाशन

बोडले KPMG सँग सन् २०१३ सेप्टेम्बर ५ तारिखमा सम्झौता गरी International Financial Reporting Standards (IFRS) विषयक NASB IFRS Newsletter को पहिलो अंक प्रकाशन गरी सकेको छ भने दोश्रो अंक प्रकाशनको तयारीमा रहेको छ । उक्त NASB IFRS

Newsletter सम्बन्धि कार्यको समन्वय लेखामान बोर्डका सदस्य तथा लेखामान विकास, परिमार्जन शंशोधन तथा प्राविधिक समितिका सदस्य श्री महेश खनाल, एफ.सि.ए र श्री जगन्नाथ उपाध्याय, एफ.सि.ए ले गुर्नभएको छ ।

नेपाल वित्तीय प्रतिवेदनमान अनुसारको Application Guidance Note हरुको पुस्तक

नेपाल वित्तीय प्रतिवेदनमानहरु अनुसार तयार गरिएको निम्न बमोजिमका १५ वटा Application Guidance Note हरुको पुस्तकको छपाइ कार्य समाप्त भइ बिक्रीको लागी खुला गरिएको छ र सो पुस्तकहरुको बिक्री मूल्य निम्न बमोजिम रहेको छ ।

S.No	Name of Standards		Selling Rate (NPR)
1	NFRS 1	First time Adoption of Nepal Financial Reporting Standards	200.00
2	NAS 24	Related Party Disclosures	100.00
3	NAS 27	Consolidated and Separate Financial Statements	100.00
4	NAS 12	Income Taxes	150.00
5	NAS 16	Property, Plant & Equipment	150.00
6	NAS 18	Revenue	150.00
7	NAS 36	Impairment of Assets	200.00
8	NAS 32	Financial Instruments: Presentation	200.00
9	NAS 39	Financial Instruments: Recognition & Measurements	250.00
10	NFRS 9	Financial Instruments	100.00
11	NAS 10	Events after the Reporting Period	

S.No	Name of Standards		Selling Rate
12	NAS 26	Accounting and Reporting by Retirement Benefit Plans	150.00
13	NAS 37	Provisions, Contingent Liabilities and Contingent Assets	150.00
14	NAS 1	Presentation of Financial Statements	200.00
15	NAS 19	Employee Benefits	200.00

उक्त पुस्तकहरु यस बोर्डको कार्यालयबाट सोझै खरिद गर्न सकिनेछ ।

IFRS Foundation publishes updated guide to IFRS use around the world

The IFRS Foundation, responsible for the governance and oversight of the International Accounting Standards Board (IASB), has published the 2015 edition of *IFRS as global standards: a pocket guide*. Written by former IASB member Paul Pacter, the guide provides a summary of the use of International Financial Reporting Standards (IFRS) in 138 countries around the world, representing over 97 per cent of the world's Gross Domestic Product (GDP).

The *Pocket Guide* is an updated version of the guide published in 2014 and adds information on an additional eight jurisdictions. The summaries are condensed versions of the full Jurisdiction Profiles, which are available on the ifrs.org website, and provide a snapshot of where and how IFRS is used globally.

Of the 138 jurisdictions surveyed to date, 114 require use of IFRS for all or most domestic listed companies and banks. Only 10 do not require or permit IFRS.

In addition to the Jurisdiction Profile summaries, the *Pocket Guide* also summarises what IFRS is; the benefits of global accounting standards; the history of the development of IFRS; the standard-setting process; the requirements of current IFRSs; and links to further information resources.

Hans Hoogervorst, Chairman of the International Accounting Standards Board, commented:

"International Financial Reporting Standards bring transparency, accountability and efficiency to global

financial markets. In the 14 years since the IFRS Foundation and the IASB were created, we have been successful not only in developing those Standards but also in promoting their adoption around the world. The 2015 Pocket Guide documents the remarkable progress we have made toward a single set of truly global accounting standards."

A PDF of the Pocket Guide can be downloaded from the IFRS Foundation's website: *IFRS as global standards: a pocket guide*, and the full Jurisdiction Profiles can also be accessed here. A further document summarising what we have learned from the Jurisdiction Profiles research is available here: *Financial Reporting Standards for the World Economy*.

Source: 15 April 2015, <http://www.ifrs.org/Alerts/Publication/Pages/IFRS-Foundation-publishes-updated-guide-IFRS-use-around-the-world-April-2015.aspx>

IASB Chairman presents new mission statement

The Chairman of the International Accounting Standards Board (IASB), Hans Hoogervorst, has delivered a speech in Toronto, Canada, in which he presented the IFRS Foundation's and the IASB's newly developed mission statement and provided an update on the progress of IFRS adoption around the world.



The new mission statement is consistent with the IFRS Foundation's constitutional objective: to develop, in the public interest, a single set of high quality, understandable, enforceable and globally accepted financial reporting standards based upon clearly articulated principles. However, to increase understanding of the organisation's role in, and contribution to, the global economy, a mission statement has been developed.

Mr Hoogervorst said:

"Our mission is to develop IFRS that brings transparency, accountability and efficiency to financial markets around the world. Our work serves the public interest by fostering trust, growth and long-term financial stability within the global economy."

Mr Hoogervorst also talked about how IFRS continues to be adopted around the world, creating a bridge between

countries with very different legal systems. The IFRS Foundation's updated Pocket Guide, which charts the adoption of IFRS around the world, shows that adoption continues at a pace and that most countries have adopted IFRS in full and without modifications. The majority of countries surveyed require IFRS for all or most publicly listed companies, while several other countries permit the use of IFRS.

Source: 16 April 2015, <http://www.ifrs.org/Alerts/Conference/Pages/IASB-Chairman-presents-new-mission-statement-April-2015.aspx>

IFRS Foundation publishes 2014 Annual Report

The IFRS Foundation has today published its Annual Report for the year ended 31 December 2014.

Focusing on the theme of *Financial reporting standards for the world economy*, the Annual Report for 2014 incorporates the Foundation's newly developed mission statement as well as reports from the Chair of the IFRS Foundation Monitoring Board, Masamichi Kono; the Chair of the Trustees of the IFRS Foundation, Michel Prada; and the Chair of the International Accounting Standards Board, Hans Hoogervorst, among others.

The Annual Report also sets out the organisation's strategic priorities for 2015-2017, broken down into four strategic goals:

- Develop a single set of high quality, globally enforceable accounting standards
- Pursue goal of global adoption of IFRS
- Support consistent application and implementation of IFRS
- Ensure continued independence, stability and accountability of the IFRS Foundation

Source: 05 May 2015, <http://www.ifrs.org/Alerts/Publication/Pages/IFRS-Foundation-publishes-2014-Annual-Report.aspx>

IFRS Foundation announces new appointments to the IFRS Interpretations Committee

The Trustees of the IFRS Foundation, responsible for the governance and oversight of the International Accounting Standards Board (IASB), have appointed two new members to the IFRS Interpretations Committee and reappointed two of the current members for a second term.

Jongsoo Han, a board member of the Korea Accounting Standards Board (KASB) and Vice-President of the Korea Accounting Association, and Robert Uhl, a US-based Partner and National Director of Accounting Standards and Communications at Deloitte & Touche LLP, have both been appointed for a three-year term, commencing 1 July 2015.

John O'Grady, an Assurance Partner at EY in the Asia-Pacific region, and Sandra Peters, Head of Financial Reporting Policy at the CFA Institute in the US, have both been reappointed to serve a second three-year term on the Interpretations Committee, also commencing in July 2015.

Sheila Fraser, Chair of the Trustee Nominating Committee, said:

"The IFRS Interpretations Committee plays an important role in the maintenance of the International Financial Reporting Standards (IFRS), encouraging consistent application of the Standards and providing authoritative guidance where required."

We are pleased that Jongsoo and Robert have accepted their appointments to the Interpretations Committee and that John and Sandra have agreed to serve a second term."

Source: 12 May 2015, <http://www.ifrs.org/Alerts/PressRelease/Pages/Interpretations-Committee-appointments-May-2015.aspx>

IASB completes comprehensive review of the IFRS for SMEs

The International Accounting Standards Board (IASB) today issued limited amendments to the IFRS for SMEs following a comprehensive review. The Standard, which was specifically developed for small and medium-sized entities, has seen remarkable uptake, with millions of companies using it worldwide.

The *International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs)* was developed in response to international demand for the IASB to develop global standards for small and medium-sized entities (SMEs). The simplified, self-contained Standard was issued in 2009, and has since been widely adopted.

Of the 140 countries surveyed as part of the IFRS Foundation's project to assess adoption of International

Financial Reporting Standards (IFRS) and the *IFRS for SMEs* globally, 72 jurisdictions have confirmed that they permit or require the *IFRS for SMEs* and an additional 14 are currently considering adoption. The Standard is also available in more than 25 languages.

The IASB started the initial comprehensive review of the *IFRS for SMEs* in 2012, with the aim of considering implementation experience and assessing whether there was a need to make any amendments to the Standard. After consulting widely with constituents, the IASB concluded that the *IFRS for SMEs* required little change. However, some areas were identified where targeted improvements could be made.

The most significant changes, which relate to transactions commonly encountered by SMEs, are:

- permitting SMEs to revalue property, plant and equipment; and
- aligning the main recognition and measurement requirements for deferred income tax with IFRS.

The majority of the amendments clarify existing requirements or add supporting guidance, rather than change the underlying requirements in the *IFRS for SMEs*. Consequently, for most SMEs and users of their financial statements, the amendments are expected to improve understanding of the existing requirements, without having a significant effect on an SMEs' financial reporting practices and financial statements.

Commenting on the amendments to the Standard, **Hans Hoogervorst, Chairman of the IASB, said:**

"The IFRS for SMEs has been a remarkable success and is now used by millions of companies worldwide. The amendments are expected to improve the Standard for companies and users of their financial statements. As a result we expect the adoption to spread further, improving reporting and consistency among companies without public accountability around the world."

Entities reporting using the *IFRS for SMEs* are required to apply the amendments for annual periods beginning on or after 1 January 2017. Earlier application is permitted provided all amendments are applied at the same time.

Source: 21 May 2015, <http://www.ifrs.org/Alerts/PressRelease/Pages/IFRS-for-SMS-review-May-2015.aspx>

IFRS Foundation develops electronic filing guide for regulators

The IFRS Foundation, responsible for the governance and oversight of the International Accounting Standards Board (IASB), has developed a guide to help market regulators around the world adopt the IFRS Taxonomy for the electronic filing of International Financial Reporting Standards (IFRS) financial statements.

The guide is part of the IFRS Foundation's and the IASB's increased focus on digital reporting and on assisting regulators and stock exchanges that require entities to make their general purpose financial statements available in a structured digital format. It was presented at a workshop in Tokyo, Japan, to regulators from across Asia.

The aim of this guide is to help regulators and other organisations developing and implementing structured electronic filing requirements to use the IFRS Taxonomy. It provides an introduction to the IFRS Taxonomy, details on how it can be used within a filing system and best practice examples.

Hans Hoogervorst, IASB Chairman, commented:

"There is a growing trend towards utilising technology to make financial information more accessible to investors. We are working closely with regulators who are developing electronic reporting platforms for IFRS financial reports in order to them develop best practice."

To further enable electronic filing, the IASB now considers digital reporting and the IFRS Taxonomy through-out the standard-setting process instead of at the end of the development of a Standard.

The IFRS Foundation has also embarked on a project to map current filing requirements for IFRS financial statements around the world and to gather data on use of electronic filing and the IFRS Taxonomy. This will result in profiles being published on the IFRS Foundation's website.

The Using the IFRS Taxonomy – a regulator's guide can be accessed.

Source: 03 June 2015, <http://www.ifrs.org/Alerts/PressRelease/Pages/IFRS-Foundation-develops-electronic-filing-guide-for-regulators.aspx>

IFRS Foundation publishes detailed analysis of IFRS country profiles

The IFRS Foundation has published an updated version of the 'Snapshot' *Financial Reporting Standards for the World Economy*. The Snapshot provides a more detailed analysis and an overview of the 140 jurisdiction IFRS profiles posted on www.ifrs.org, assessing the progress of IFRS as the global standard for financial reporting.

The Snapshot can be accessed [here](#) or click the below link.

<http://www.ifrs.org/Use-around-the-world/Documents/Financial-Reporting-Standards-World-Economy-June-2015.pdf>

Source: 09 June 2015, <http://www.ifrs.org/Alerts/Publication/Pages/IFRS-Foundation-publishes-detailed-analysis-of-IFRS-country-profiles.aspx>

Jurisdiction Profiles

The vision of global accounting standards has been publicly supported by many international organisations, including the G20, World Bank, IMF, Basel Committee, IOSCO and IFAC.

To assess progress toward that goal, the Foundation is developing and posting profiles about the use of IFRS in individual jurisdictions on an ongoing basis.

The Foundation uses information from various sources to develop the profiles. The starting point is the responses provided by standard-setting and other relevant bodies to a survey that the Foundation conducted. The Foundation drafts the profiles and invites the respondents to the survey and others (including regulators and international audit firms) to review the drafts to ensure accuracy. Their comments are reflected.

Currently, profiles are completed for 140 jurisdictions, including all the G20 jurisdictions.

You can download the individual jurisdictional profiles in PDF format from the links in the table below. Each profile is approximately 150k in size. Also available are:

- **Analysis of the 140 profiles.**
- **Analysis of profiles for G20 member jurisdictions.**
- **Analysis of the use of the IFRS for SMEs.**
- **ZIP file with all the profiles [22.2mb].**
- **IFRS as Global Standards: a Pocket Guide** – an easy-to-download PDF published in April 2015, containing condensed versions of the

jurisdictional profiles available up until that date as well as information about the IFRS Foundation, the IASB, the Standards and other helpful resources

- **'Snapshot' Financial Reporting Standards for the World Economy**

To receive free notifications about every new profile and changes to all existing profiles, please subscribe to the **Global Standards Alert** (requires **eIFRS Basic**).

We have developed an online quiz based on the content of the *IFRS as global standards: a pocket guide*. Access the **IFRS Quiz**.

Afghanistan	Germany	Oman
Albania	Ghana	Pakistan
Angola	Greece	Palestine
Anguilla	Grenada	Panama
Antigua and Barbuda	Guatemala	Paraguay
Argentina	Guinea-Bissau	Peru
Armenia	Guyana	Philippines
Australia	Honduras	Poland
Austria	Hong Kong	Portugal
Azerbaijan	Hungary	Romania
Bahamas	Iceland	Russia
Bahrain	India	Rwanda
Bangladesh	Indonesia	Saint Lucia
Barbados	Iraq	Saudi Arabia
Belgium	Ireland	Serbia
Belarus	Israel	Sierra Leone
Belize	Italy	Singapore
Bermuda	Jamaica	Slovakia
Bhutan	Japan	Slovenia
Bolivia	Jordan	South Africa
Bosnia and Herzegovina	Kenya	Spain
Botswana	Korea (South)	Sri Lanka
Brazil	Kosovo	St Kitts and Nevis
Brunei Darussalam	Latvia	St Vincent and the Grenadines
Bulgaria	Lesotho	Suriname
Cambodia	Liechtenstein	Swaziland
Canada	Lithuania	Sweden
Cayman Islands	Luxembourg	Switzerland
Chile	Macao	Syria

China	Macedonia	Taiwan
Colombia	Madagascar	Tanzania
Costa Rica	Malaysia	Thailand
Croatia	Maldives	Trinidad & Tobago
Cyprus	Malta	Turkey
Czech Republic	Mauritius	Uganda
Denmark	Mexico	Ukraine
Dominica	Moldova	United Arab Emirates
Dominican Republic	Mongolia	United Kingdom
Ecuador	Montserrat	United States
Egypt	Myanmar	Uruguay
El Salvador	Nepal	Uzbekistan
Estonia	Netherlands	Venezuela
European Union	New Zealand	Vietnam
Fiji	Nicaragua	Yemen
Finland	Niger	Zambia
France	Nigeria	Zimbabwe
Georgia	Norway	

The information in the profiles is for general guidance only and may change from time to time. You should not act on the information in the profiles, and you should obtain specific professional advice to help you in making any decisions or in taking any action. If you believe that the information has changed or is incorrect please contact us at ifrsapplication@ifrs.org.

This page was last updated 30 April 2015.

Source: April 2015, <http://www.ifrs.org/Use-around-the-world/Pages/Jurisdiction-profiles.aspx>

Nepal follows IFRS

International Financial Reporting Standards (IFRS) are designed and issued by International Accounting Standards Board (IASB) to harmonize accounting and reporting of the financial statements throughout the world. The Accounting Standards Board of Nepal has developed Nepal Financial Reporting Standards (NFRS) in compliance with the IFRS. Institute of Chartered Accountants of Nepal (ICAN) as the regulatory body has rolled out its implementation from the Nepali Fiscal year starting mid July 2014. The implementation is planned in a phased manner and starts with mandatory application to

listed multinational manufacturing companies and listed state owned enterprises except state owned bank and financial institutions. Commercial banks and all other listed companies will have to adopt NFRS from the fiscal year commencing mid July 2015. From the year 2016/17, all the entities except SMEs will have to prepare their financial statements using NFRS.

Use of NFRS will help bring the financial statements of Nepalese enterprises at par with the international organizations. This will not only add a solid foundation for the corporate sector development in Nepal but also help bring in foreign investors by making the accounting and reporting environment uniform and familiar to the practices followed by the international business community.

Implementation of IFRS or NFRS needs specialized knowledge and skills specially for the first time adoption and continuation in the initial years. Compliance with the standards demands full compliance and gaps and lapses are not allowed. CSC & Co. has specialized team of professionals to help clients in understanding the major changes required in implementing IFRS/NFRS and managing its first time implementation. We are here to assist the management in implementation of IFRS/NFRS or provide opinion on the financial statements' compliance with IFRS/NFRS.

Source: <http://www.cscnepal.com/financial/finmin-issues-deadline-to-make-changes/>

The Global Use of IFRS – Analysis of the G20

The IFRS Foundation publishes an analysis of the global use of IFRS covering some 140 different jurisdictions, and which is periodically updated.

Here follows the latest published synopsis for the Group of Twenty major economies (informally known as the

G20), which is the premier forum for international cooperation on global economic and financial issues. The G20 brings together finance ministers and central bank governors from the following 19 countries plus the European Union: Argentina, Australia, Brazil, Canada, China, France, Germany, India, Indonesia, Italy, Japan, the Republic of Korea, Mexico, Russia, Saudi Arabia, South Africa, Turkey, the United Kingdom, and the United States of America.

Commitment to IFRSs

The relevant authority in all of the G20 jurisdictions has made a public commitment to IFRSs as the single set of global accounting standards.

Adoption of IFRSs

14 of the G20 jurisdictions have adopted IFRSs for all or most companies in their public capital markets. Of the remaining six G20 jurisdictions:

- three permit IFRSs on a limited voluntary basis for domestic and/or foreign issuers (India, Japan, United States);
- one (Saudi Arabia) requires IFRSs on a limited basis (banks and insurance companies only);
- one (China) has substantially converged its national standards to IFRSs; and
- one (Indonesia) has adopted national standards that are substantially in line with IASs/IFRSs but has not announced a plan or timetable for full adoption.

Scope of use of IFRSs

Of the 14 G20 jurisdictions that have adopted IFRS for all or most publicly traded companies, 11 require IFRSs for all; 2 (Mexico and Argentina) require IFRSs for all other than financial institutions; and 1 (Canada) allows US GAAP for some and has deferred IFRSs for some others.

13 of the 14 G20 jurisdictions that have adopted IFRSs for all or most publicly traded companies also permit IFRSs for all or most non-publicly traded companies.

Modifications to IFRSs

The G20 jurisdictions made very few modifications to IFRSs, and the few that were made are generally regarded as temporary steps in the jurisdiction's plans to adopt IFRSs.

There are 5 EU jurisdictions in the G20. While the EU did make an optional 'carve-out' from IAS 39 that the EU itself describes as 'temporary', the 'carve-out' has been applied by fewer than two dozen banks out of the 8,000 IFRS companies whose securities trade on a regulated market in Europe.

Auditor's report

In 18 of the G20 jurisdictions, the auditor's report refers to conformity with IFRSs. In China and Indonesia it refers to conformity with national standards.

IFRS for SMEs

Seven of the G20 jurisdictions have either adopted the IFRS for SMEs or are actively considering it.

Source: 14 July 2015, http://www.iaseminars.com/latest/487_the_global_use_of_ifrs_analysis_of_the_g20?utm_source=jul15&utm_medium=email&utm_campaign=spotlight

बोर्डको वेबसाइटको उपयोग

लेखामान बोर्डको www.standards.org.np वेबसाइट संचालनमा रहेको छ । उक्त वेबसाइट मार्फत विशेष

गरी कार्यान्वयनमा रहेका नेपाल वित्तीय प्रतिवेदनमानहरू (IFRIC तथा SIC सहित)को सूचि, तालिम, सेमिनार, गोष्ठी आदि सम्बन्धी सूचनाहरू जानकारीको लागि राखिएका छन् ।

यस वेबसाइट मार्फत बोर्डले प्रकाशन गरेको Nepal Financial Reporting Standard 2013 (English & Nepali version), NFRS based Application Guidance Notes को पुस्तकहरू खरिद गर्न तथा उक्त पुस्तकहरूको softcopy (pdf, word) file को लागि Online subscription method प्रयोगमा ल्याउँदैछ । जसले गर्दा इच्छुक प्रयोगकर्ताहरूले पुस्तक तथा Online बाटै निश्चित रकम तिरी सजिलै प्राप्त गर्न सक्नेछन् । यो Online Subscription प्रक्रिया प्रयोगमा आउनाले सबै प्रयोगकर्ताहरूको समयको बचत हुनुको साथै उपयोगी पनि हुनेछ ।

सम्पादक मण्डल

प्रधान सम्पादक: श्री पराक्रम शर्मा, एफ.सि.ए., सदस्य, लेखामान बोर्ड

प्रबन्ध सम्पादक: श्री लोकमान मास्के, प्रमुख कार्यकारी अधिकृत

व्यवस्थापन: श्री सन्तोष भट्टराई, सहायक (प्रशासन), लेखामान बोर्ड

प्रकाशक:



लेखामान बोर्ड

पाँचौ तल्ला, नेपाल चार्टर्ड एकाउन्टेन्ट्स संस्थाको भवन

सातदोबाटो, ललितपुर, नेपाल पो.ब.नं. २४८६२

फोन: ०१-५५२३३१४, ०१-२०३००२० फ्याक्स: ०१-५५२३३१४

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