BUREAU OF INDIAN STANDARDS

Program of Work

SSD 12 : Accounting and Finance Services Sectional Committee

Scope: Standardization in the field of accounting and financial services which inter alia includes: (a) Accounting and Auditing Data which covers the content specification as well as the collection, pre-processing, management and analysis techniques for the identification, communication, receipt, preparation and use of accounting and audit data. (b) Financial Services which includes the security aspects, key infrastructure management, authentication technology, encryption algorithms and classification of financial instruments. (c) Coordination with ISO/TC 295 – ISO technical committee on Audit Data Services Note: (a) The audit data includes data of different areas including public sector budget, financial report, nonfinancial enterprises, tax and social insurance, for the purpose of government audit, external independent audit, internal audit and other regulators. (b) Excluded: Information system security audit and Meta-standards of electronic data interchange.

Liaison: **ISO TC-295 (P):** *Audit data services*

Published Standards

S.No	IS No.	TITLE	Reaffirm M-Y	No. of Amds	Eqv.
1	IS/ISO/TS 21377 : 2024 ISO/TS 21377 : 2023 ISO/TS 21377 : 2023	Exchange Formats for the Audit Data Collection Standard - XML and JSON		-	Identical under single numbering
2	IS/ISO 21378 : 2019 21378 21378	Audit Data Collection		-	Identical under single numbering

Standards under Development

Projects Approved

SI. No.	Doc No.	Title
		No Records Found

Preliminary Draft Standards

SI. No.	Doc No.	Title
		No Records Found

Drafts Standards in WC Stage

SI. No.	Doc No.	Title
1	SSD 12 (25911)	Audit Data Collection Customs and Indirect Tax Extension

2	SSD 12 (25915)	Audit data collection extension Government regulated financial reports and payroll

Draft Standards Completed WC Stage

SI. No.	Doc No.	Title
No Records Found		

Finalized Draft Indian Standard

SI. No.	Doc No.	Title
No Records Found		

Finalized Draft Indian Standards under Print

SI. No.	Doc No.	Title
No Records Found		

Total Published Standards:1 Total Standards Under development:2

Aspect Wise Report

Product : 0

Code of Practices : 0

Methods of Test : 0

Terminology : 0

Dimensions : 0

System Standard : 0

Safety Standard : 0

Others : 0

Service Specification : 2

Process Specification : 0

Unclassified : 0

Annexure-I :List of Indian Standards Withdrawn/Superseded

SI. No.	IS No. & Year	Title
No Records Found		

Annexure-II :List of Indian Product Standards

SI. No.	IS No. & Year	Title
No Records Found		