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Ethical Accounting and Technology-Driven Reporting Practices: A Study of Select Indian Companies

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Abstract

Financial reporting is a significant process through which companies communicate their financial performance and position, to investors and other stakeholders. This study examines the financial reporting and accounting practices followed by Tata Motors Ltd., Wipro Ltd., and Dr. Reddy's Laboratories Ltd., with significance on the application of Indian Accounting Standards (Ind AS), transparency and financial disclosures while reporting to investors and stakeholders. The study uses both quantitative and qualitative methods. The quantitative analysis is based on selected financial indicators such as Revenue, Profit After Tax (PAT), Return on Capital Employed (ROCE) and EBITDA Margin to understand and compare the financial performance of the selected companies. The qualitative part examines the nature of disclosures made in their financial reports and the extent to which accounting principles relating to transparency, reliability and accountability are reflected in their reporting practices. The study also considers the role of technology in financial reporting. The increasing use of digital reporting and analytical tools has made financial information more accessible. This can assist investors and other users of financial statements in making better-informed decisions. Based on the analysis, the study observes that Tata Motors, Wipro and Dr. Reddy's Laboratories follow established accounting and reporting practices and provide financial information in accordance with the applicable reporting framework.

Keywords: Ethical accounting, Financial reporting, transparency, Accountability, Reliability, Technology

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1.Introduction

Accounting is more than a technical task; it is a way of working that includes making ethical choices. Reliable, complete and up-to-date financial information helps people who care about a business make choices and keeps the people in charge responsible. In India using Indian Accounting Standards (Ind AS) that match International Financial Reporting Standards (IFRS) has made the rules and real-life setup for reporting stronger. This study looks at four standards that are all about sharing information, including Ind AS 1 Ind AS 8 Ind AS 10 and Ind AS 24. Each of these standards plays a part in presenting the real and accurate picture of a company's financial performance and position. The study looks at three companies in India including Tata Motors (which makes cars) Wipro Limited (which provides computer services) and Dr. Reddy's Laboratories (which makes medicine) to observe how different companies present financial information. It uses numbers and looks at documents like annual reports and notes with more information to observe how well the companies are abiding by the rules.

2.Need for the Study

Accounting scandals around the world have made it clear why it is so crucial for companies to be honest with their accounting practices. In India, investors and stakeholders do not just require information regarding a company's financial performance and position which play a role in making necessary decisions. This study shows that companies need to ensure that they are being transparent and honest when they report their financial performance using Ind AS and this helps people who invest in companies make decisions. Companies that present their financial information faithfully are perceived trustworthy and their financial information is more valuable to investors.

3.Scope of the Study

This study looks at Tata Motors, Wipro Limited and Dr. Reddy's Laboratories for the years 2023-24 and 2024-25. It surveys how these companies provide information under Ind AS 1, 8, 10 and 24. It checks the link between the quality of the information shared and important financial and sustainability measures like Revenue, Profit After Tax (PAT) Earnings Before Interest, Taxes, Depreciation and Amortization (EBITDA) Margin, Return on Capital Employed (ROCE) and Renewable Power Usage (%). The study wants to find out if companies that use clear ways to share information also have better financial results and sustainability. The study only uses information from annual reports that are available, to the public. It does not use any interviews or internal data. It only looks at two years of information.

4.Review of Literature

Empirical and conceptual research consistently indicates that ethical disclosure practices enhance financial transparency, corporate accountability, and investor trust.

1. Kanoujiya (2023) - Examined disclosure and transparency patterns among Indian non-financial firms and found that higher disclosure quality reduces financial distress and improves stakeholder confidence.

2. Dayanandan (2024) - Explored the integration of IFRS and ESG disclosure frameworks in the Indian corporate sector, revealing that ethical and transparent reporting enhances corporate credibility and comparability.

3. Nair (2019) - Confirmed that corporate social responsibility disclosure positivelyinfluences perceptions of financial transparency among Indian investors.

4.Kanoujiya et al. (2022) - Analysed the effect of accounting ethics on financial-report quality, concluding that a strong ethical orientation among accountants directly contributes to fair representation and faithful reporting.

5. Kamat (2012) - Examined ethical dilemmas and disclosure gaps in Indian accounting practices, highlighting the urgent need for governance reforms and transparency. These studies confirm that ethical accounting and transparency in disclosures are interdependent and responsible corporate reporting under Ind AS integrates ethical governance with financial performance.

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5.Objectives of the study

1. To compare numerical transparency and disclosure completeness of the companies under study.

2. To analyse how Ind AS 1, 8, 10, and 24 are applied by the companies under study.

3. To examine the association between the quality of disclosures and trends in financial performance.

6.Methodology

This study uses a mixed-method technique based on qualitative content analysis and quantitative secondary data. The Annual Reports of Tata Motors, Wipro Limited and Dr. Reddy's Laboratories for FY 2023-24 and FY 2024-25 were used as the primary source. To identify the trends, financial indicators such as Revenue, EBITDA, PAT, ROCE and Renewable Power consumption were compared, while the Governance sections and Notes to Accounts were considered to analyse ethical aspects of Ind AS 1, 8, 10 and 24. Percentage changes, Comparative tables, and interpretation of qualitative nature were used to determine the patterns in ethical financial reporting.

7. Overview of Ind AS 1, 8, 10, and 24

7.1 Ind AS 1 Presentation of Financial Statements

To enable the users to know consistent, comparable and clear information, Ind AS 1 provides the structure of how the financial statements have to be presented. Companies are required to disclose important information and make significant areas of judgement, apply judgements materially along with presenting a true and fair view as per Ind AS 1. Adherence with Ind AS 1 exhibits the management's dedication to honest reporting and to deliver reliable, clear and statutory compliant financial data to the users of this information.

7.2 Ind AS 8 Accounting Policies, Changes in Accounting Estimates and Errors

Selection of accounting policies, revision of accounting estimates, rectification of prior period errors will be known to the companies through Ind AS 8. This standard limits strategic reporting by necessitating entities to explain and measure variations such as useful lives of assets, impairment norms, or capitalization principles thus decreasing management's bias and enhancing comparability and dependability.

7.3 Ind AS 10 Events after the Reporting Period

Events occurring after the reporting period but before the approval of financial statements are covered in Ind AS 10. This standard distinguishes between adjusting events (which require revisions to the reported figures) and non-adjusting events (which do not require reporting but only disclosure). Prompt reporting of important events occurring after preparation of a balance sheet such as acquisitions, dividends, major distractions or regulatory outcomes helps decrease gaps in the information and protects investors from unforeseen changes.

7.4 Ind AS 24 Related Party Disclosures

Ind AS 24 necessitates entities to disclose the transactions and relationships existing with related parties such as, associates, joint ventures, subsidiaries, key management personnel, and entities which are majorly influenced by related individuals. The purpose is to focus on the possible conflicts of interest and let the stakeholders scale and measure the nature of related-party transactions. This shows Ind AS 24 helps prevent the concealment of preferential arrangements and strengthens transparency and corporate accountability.

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8. Profile of Companies Under Study

8.1 Tata Motors Limited

Tata Motors Limited is an automotive manufacturer in India with a lot of presence around the world in passenger vehicles, commercial vehicles and the Jaguar Land Rover portfolio. Tata Motors Limited explains us about how it handles risks and how the board oversees things. The company's financial reports have a lot of details about how it prepares its accounts, useful life of an asset and their conflict resolution methods and the company's sustainability.

8.2 Wipro Limited

Wipro Limited is an IT and consulting company that works in more than 65 countries.. The company's Integrated Reports show Wipro Limited's segment revenues, where the company does business and gives monetary signals that follow the TCFD and SASB rules. Wipro Limited's accounting rules show focus on software capitalization, amortization and impairment checks. Wipro Limited also gives information on related-party deals including charitable ties, with the Azim Premji Foundation, which are observed by the audit committee and follow governance rules.

8.3 Dr. Reddy's Laboratories Limited

Dr. Reddy's Laboratories is a pharmaceutical firm that runs research and development manufacturing and global marketing. Dr. Reddy's Laboratories emphasises rules for capitalising research and development costs obtaining approvals and disclosing clinical and post-market events carefully. Dr. Reddy's Laboratories also explains how the company estimates inventory provisioning, impairment testing and deferred tax recognition which are important for related-party disclosures, for foundations, research institutes and family-controlled entities. Shows the transactions and balances with numbers.

9. Overview of Financial and Ethical Performance

The table below provides the key financial metrics used as the foundation for analysis:

Company	Year	Revenue (₹ Mn)	PAT (₹ Mn)	EBITDA Margin (%)	ROCE (%)	Renewable Power (%)
Tata Motors	2023–24	3840000	178000	13.2	16.5	63
Tata Motors	2024–25	4200000	203000	14.1	18.4	68
Wipro	2023–24	906000	117000	21.4	20.2	76
Wipro	2024–25	948000	128000	22.1	21.0	84
Dr. Reddy's	2023–24	279164	71600	27.7	27.7	60
Dr. Reddy's	2024–25	325535	76784	28.3	28.0	68

Interpretation

The table shows that all three companies improved financial numbers between FY 2023–24 and FY 2024–25. Tata Motors had a 9.4% increase in revenue and a 14% jump in PAT, which matches the improvement in operations and better details about parts of the business. Wipro saw margins and more use of renewable energy, which matches the financial health with the promises of sustainability. Dr. Reddy's had an increase, in revenue about 17% while keeping high margins and using more renewable power, which shows that the company is operating in a responsible and efficient way.

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10.1 Ind AS 1 Presentation of Financial Statements

Table 10.1 presents revenue and presentation-related disclosures that demonstrate transparency in presentation and materiality treatment.

Company	FY24 Revenue (₹ Mn)	FY25 Revenue (₹ Mn)	Notable Presentation Disclosure
Tata Motors	43,40,160	43,96,950	EV revenue disclosed separately: ₹10,114 → ₹14,852 (FY24→FY25)
Wipro	8,97,603	8,90,884	Integrated ESG + financial disclosure; TCFD alignment
Dr. Reddy's	2,80,111	3,26,439	Detailed statement of compliance and judgments disclosed

Interpretation

The information in Table 10.1 shows how Ind AS 1 deals with issues. It focuses on things that really matter, showing the truth and being open. Tata Motors is an example of this. They clearly show how much money they make from electric vehicles. This was ₹10,114 million in FY24 and ₹14,852 million in FY25. By doing this Tata Motors is being honest and responsible. This helps people who have a stake in the company understand how well they are doing with mobility. Breaking down the information like this also helps people make decisions. It follows the idea that only important information should be included in reports. Wipro Limited combines their financial reports with social issues. By combining these reports, they are communicating clearly and ethically. This helps people compare companies and feel confident when investing in companies that care about sustainability. Dr. Reddy's Laboratories is another example. They provide reports on how they follow rules and the decisions they make about accounting.

10.2 Ind AS 8 Accounting Policies, Changes in Estimates and Errors

Table 10.2 shows quantified changes in depreciation and amortization, revealing management estimates and their financial impact.

Company	FY24 (₹ Mn)	FY25 (₹ Mn)	FY25 (₹ Mn)	Notable Policy Change/Estimate
Wipro	Additional Amortization due to Change in Estimate 2,807			Change in estimated useful life of customer-related intangibles

Interpretation

Under Ind AS 8 changes in accounting estimates must be applied prospectively. Companies must also disclose the nature and financial significance of each change. In the case of Wipro, it changed the estimated life of customer-related intangible assets. This change caused an amortisation of ₹2,807 million. This change led to an amortisation expense being recognised in the financial statements. As a result, this change in estimate directly affected Wipro's reported expenses and profitability for the period. The change in estimate was accounted for prospectively in accordance with Ind, AS 8.

10.3 Ind AS 10 Events after the Reporting Period

Company	Post-Reporting Event	Monetary Impact (₹ Mn)
Dr. Reddy's	Dividend declared by the board of directors	6,676

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Interpretation

Under Ind AS 10, events after the reporting period are significant events occurring between the reporting date and the date the financial statements are authorised for issue. Dr. Reddy's Laboratories disclosed a dividend declared by the Board of Directors, with a monetary impact of ₹6,676 million. This disclosure informs stakeholders about the event and its financial impact, helping them understand matters that may affect the company after the reporting period.

10.4 Ind AS 24 Related Party Disclosures

Company	Transaction Type	FY25 (₹ Mn)	FY24 (₹ Mn)	Ethical Note
Tata Motors	Purchases from group entities	1,78,710	2,17,320	Detailed disclosure; audit committee oversight
Wipro	Dividend paid to promoter-related entities	42,923	3577	Full disclosure reducing perception risk
Dr. Reddy's Laboratories	Salaries	870	899	Transparent consolidated reporting of non-eliminated related-party transactions

Interpretation

Under Ind AS 24, companies must disclose related-party transactions to ensure transparency and protect stakeholders from potential conflicts of interest. Tata Motors reported purchases from group entities of ₹1,78,710 million in FY25, compared with ₹2,17,320 million in FY24, with audit committee oversight ensuring proper scrutiny. Wipro Limited revealed dividends of ₹42,923 million in Financial Year 2025, compared to ₹3,577 million in Financial Year 2024, which allowed stakeholders to make necessary decisions after studying the financial information. Dr. Reddy's Laboratories disclosed salaries of ₹870 million in Financial Year 2025, compared to ₹899 million in Financial Year 2024, presenting related-party remuneration transparently. These disclosures promotes accountability, transparency, and financial reporting ethically.

Findings

The study indicates that the disclosures under Ind AS 1, 8, 10 and 24 improves transparency and presents vital financial reporting information of the companies. In accordance with Ind AS 1, Tata Motors Electric Vehicles revenue increased from ₹10,114 million in Financial Year 2024 to ₹14,852 million in Financial Year 2025, while Wipro's financial reporting and Environmental, Social, and Governance presents information about related risks and sustainability. According to Ind AS 8, Wipro has changed the customer-related intangible assets estimated useful life, which has resulted in additional amortisation of ₹2,807 million. This shows how deviations in accounting estimates can impact the expenses which are reported and its financial performance. As per Ind AS 10, Dr. Reddy's laboratories reported a non-adjusting event with a monetary effect of ₹6,676 million, which helped stakeholders recognize events that may affect the company in the upcoming years. In accordance with Ind AS 24, Tata Motors have disclosed purchases within the group worth ₹1,78,710 million in Financial Year 2025 compared to ₹2,17,320 million in

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Financial Year 2024, while Wipro reported payment of dividend to promoter-related entities of ₹42,923 million in Financial Year 2025 compared to ₹3,577 million in Financial Year 2024. Dr. Reddy's laboratories also disclosed salaries to related parties of ₹870 million in Financial Year 2025 compared to ₹899 million in Financial Year 2024. Overall, the above disclosures offer a greater prominence into the companies' financial activities, and also support transparent and informed decision-making.

Conclusion

It is observed that Wipro Limited, Tata Motors, and Dr. Reddy's Laboratories present information about their financial changes in accounting to investors and stakeholders that happen even after financial reporting. The results also showed that each company provides different kinds of data based on their financial information and position. Ind AS 1, 8, 10 and 24 play a very significant role in the presentation of this financial information to the users. Overall, accounting is about being transparent and honest while presenting information apart from just abiding by the rules. The study also highlights the relevance of reliable and meaningful disclosures in enhancing the comparability of financial statements. Therefore, companies should continue to sustain ethical values in financial reporting and support their disclosure practices.

Suggestions

1. Accuracy during reporting - Regulators and the people who make rules should keep telling companies to give exact numbers when they talk about important events, when they change their estimates and when they do business with people, they have a connection with.
2. Auditing reports - Companies should have audits to check if they are being honest in their reports and these audits should be separate from the financial audits. These audits should check if the information in the reports is fair, complete and clear and if it follows the rules.
3. Ethical responsibilities of Directors - The board of directors and the audit committee should have a list of things to check to make sure the reports are honest and follow the rules. They should link the numbers, such as how much money the company is making and what they are spending on research directly to the rules so they can be held accountable.
4. Proper interpretation of reports

Companies should explain the financial and ethical information in a way that is easy for everyone to understand. They should use language and show how the numbers are connected to the decisions the company makes so people can trust the company and make good decisions.

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