

Be prepared to deal with IFRS

EY is pleased to announce the launch of 80 Hours training program to prepare you to deal with the complex requirements of IFRS

EY IFRS Course

Covering the syllabus of

ACCA's Diploma In IFRS



**Building a better
working world**



About ACCA's Diploma In IFRS:

Diploma In IFRS by the ACCA (The Association of Chartered Certified Accountants) is one of the most respectable and appreciated qualification in IFRS across the globe. The course is designed to develop your knowledge and understanding of International Financial Reporting Standards. You will also learn how to apply them, as well as the concepts and principles which underpin them, and their application in India and the international marketplace.

Objective of ACCA's Diploma in IFRS:

On completion of the Diploma, candidates should be able to:

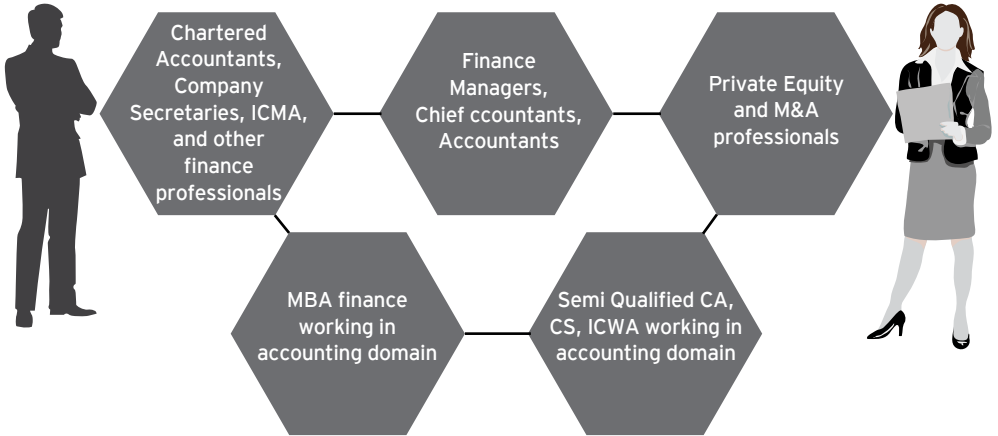
- ▶ understand and explain the structure of the framework of IFRS
- ▶ apply relevant financial reporting standards to key elements of financial reports
- ▶ identify and apply disclosure requirements for companies in financial reports and notes
- ▶ prepare group financial statements (excluding group cash-flow statements) including subsidiaries, associates and joint ventures

About EY IFRS course:

EY IFRS Course is designed around the syllabus of the ACCA's "Diploma In IFRS" program, the objective of which is to take participants through all the topics covered in the syllabus and help them prepare for the Diploma In IFRS examination conducted by the ACCA.

India has decided to converge with IFRS, and has issued its own IFRS equivalent accounting standards, referred to as Ind-AS. With the issuance of the Ind-AS conversion roadmap by the Ministry of Corporate Affairs in February 2015, Ind-AS is now a reality. We realise that it is critical for finance professionals to understand the accounting standards in the Ind-AS framework, and the related practical application issues. Accordingly, while covering different IFRS for preparing you to sit for ACCA's Diploma In IFRS Program, we will also cover important differences between IFRS and corresponding IND-AS in every module. The detailed list of the standards can be found later in this brochure.

Who should attend



Course content

- ▶ 80 Hours of Face to Face sessions (16 sessions of 5 Hour each for participants from "Rest of India" joining session through "LIVE ONLINE MODE")
- ▶ Comprehensive Study Material from BECKERS - Gold Approved Learning Partners - Content
- ▶ Comprehensive Question Bank with solutions from BECKERS - Gold Approved Learning Partners - Content
- ▶ EY Presentations
- ▶ 2 Monitoring tests
- ▶ Mock Test
- ▶ Access to EY Learning Management System (LMS) post completion of the program

EY will award "Certificate of Participation" to participants who have at least 80% attendance in the EY IFRS Course.

All courses/programs are subject to a minimum number of participants. If a course/program has less than the required number of participants then EY FAAS learning solution is entitled to cancel any of the courses/programs at its absolute discretion, without liability. In such instances, the EY FAAS learning solution team can offer the participants with alternative options that are same level or standard.





Learning Management System (LMS):

On completion of program, each participant will be provided ONE Year access to EY LMS. Features include:

1. Videos
2. Presentation
3. Illustrative Disclosures
4. Illustrative Financial Statements
5. Difference between different GAAPs such as IND-AS & AS, IFRS & AS, IFRS & USGAAP
6. Query management through "Ask EY"
7. Multiple Choice Questions



Facilitators of EY IFRS course:

Sessions will be delivered by senior professionals from member firms of EY, who have extensive training experience, as well as experience of IFRS/Ind-AS conversion engagements. Facilitators will also share global best practices and perspectives to provide a holistic understanding of the challenges related to the transition to IFRS/Ind-AS.



Program fees:

INR 27,500/- plus applicable taxes. Participants who wish to sit for Diploma In IFRS Exam conducted by ACCA will be required to additionally pay GBP 211 directly to ACCA.



Program schedule and contact persons:

For Corporate enrolment OR enquiry for any other/ customized training program you may contact us at ey.learningsolution@in.ey.com

City	Mode and schedule	Contact person
Delhi	Face to Face Batch. 10 sessions of 8 hours each, every Saturday starting 16 January 2016	Ashima Talwar Email: Ashima.Talwar@in.ey.com Mobile: + 91 99715 52561
Mumbai	Face to Face Batch. 10 sessions of 8 hours each, every Saturday starting 16 January 2016	Asif Chowgule Email: Asif.Chowgule@in.ey.com Mobile: + 91 99200 40333
Bangalore	Face to Face Batch. 10 sessions of 8 hours each, every Sunday starting 17 January 2016	Pradeep Pandey Email: Pradeep.Pandey@in.ey.com Mobile: + 91 78380 00185
Jaipur	Face to Face Batch. 15 sessions of 5 hours each, every Sunday starting 7 Feb, 2016	Ashima Talwar Email: Ashima.Talwar@in.ey.com Mobile: + 91 99715 52561

Eligibility for registering with ACCA for Diploma In IFRS examination:

The EY IFRS Course can be attended by graduates with accounting background. However, to register for the ACCA's Diploma In IFRS program, the eligibility criteria are as follows:

1. If you are a professional accountant or auditor who works in practice or business, and are qualified according to national accounting standards, then you are eligible to take this ACCA financial reporting qualification.
2. If you are working professional, but not yet qualified, then you may still be eligible. You will need to prove that you have one of the following:
 - ▶ three years' relevant accounting experience (by submitting a letter from your employer)
 - ▶ a relevant degree plus two years' work experience
 - ▶ an ACCA Certificate in International Financial Reporting plus two years' work experience

ACCA's Diploma In IFRS examination:

Diploma In IFRS examinations are held twice every year in June & December. Diploma In IFRS is a program designed and owned by ACCA, its examination is conducted by ACCA. EY or its personnel have no role in the conduct or outcome of the Diploma In IFRS examinations.

Examination centres are in most of the major cities of India.

For additional information on ACCA or Diploma In IFRS please visit www.accaglobal.com



Standards covered in EY IFRS course

IFRS	IND-AS	Details
IAS 1	Ind-AS 1	Presentation of Financial Statement
IAS 2	Ind-AS 2	Inventories
IAS 8	Ind-AS 8	Accounting Policies, Changes in Accounting Estimates & Errors
IAS 10	Ind-AS 10	Events after the Reporting Period
IAS 12	Ind-AS 12	Income Taxes
IAS 16	Ind-AS 16	Property, Plant and Equipment
IAS 17	Ind-AS 17	Leases
IAS 19	Ind-AS 19	Employee Benefits
IAS 20	Ind-AS 20	Accounting for Government Grants and Disclosure of Government assistance
IAS 21	Ind-AS 21	The Effects of Changes in Foreign Exchange Rates
IAS 23	Ind-AS 23	Borrowing Costs
IAS 24	Ind-AS 24	Related Party Disclosures
IAS 27	Ind-AS 27	Separate Financial Statements
IAS 28	Ind-AS 28	Investments in Associates and Joint Ventures
IAS 32	Ind-AS 32	Financial Instruments: Presentation
IAS 33	Ind-AS 33	Earnings per Share
IAS 34	Ind-AS 34	Interim Financial Reporting
IAS 36	Ind-AS 36	Impairment of Assets
IAS 37	Ind-AS 37	Provisions, Contingent Liabilities and Contingent Assets
IAS 38	Ind-AS 38	Intangible Assets
IAS 39	Not issued	Financial Instruments: Recognition and Measurement
IAS 40	Ind-AS 40	Investment Property
IAS 41	Ind-AS 41	Agriculture
IFRS 1	Ind-AS 101	First-time Adoption of Indian Accounting Standards
IFRS 2	Ind-AS 102	Share-based Payment
IFRS 3	Ind-AS 103	Business Combinations
IFRS 5	Ind-AS 105	Non-current Assets Held for Sale and Discontinued Operations
IFRS 6	Ind-AS 106	Exploration for and Evaluation of Mineral Resources
IFRS 7	Ind-AS 107	Financial Instruments: Disclosures
IFRS 8	Ind-AS 108	Operating Segments
IFRS 9	Ind-AS 109	Financial Instruments
IFRS 10	Ind-AS 110	Consolidated Financial Statements
IFRS 11	Ind-AS 111	Joint Arrangements
IFRS 12	Ind-AS 112	Disclosure of Interest in Other Entities
IFRS 13	Ind-AS 113	Fair Value Measurement
IFRS 14	Ind-AS 114	Regulatory Deferral Accounts
IFRS 15	Ind-AS 115	Revenue from Contract with Customers

Our other offerings / programs



- **Ind-AS Master Class**
Practical Insights on transition to Ind-AS

- **Income Computation and Disclosure Standards (ICDS) - Master Class**

- **Companies Act 2013 Master Class**
Practical Insights on implementation of Companies Act 2013

- **Prevention on sexual harassment Master Class:**
Sexual harassment of Women at Workplace - Act 2013 - A call to action

- **IFC Master Class**



Mohd. Furqan Warsi

Director

Assurance | FAAS

Ernst & Young Associates LLP

Email: Furqan.Warsi@in.ey.com

Mobile: 9650444344

Anand Akhouri

Senior Manager

Assurance | FAAS

Ernst & Young Associate LLP

Email: Anand.Akhouri@in.ey.com

Mobile: 8800410303

Ernst & Young LLP

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About EY

EY is a global leader in assurance, tax, transaction and advisory services. The insights and quality services we deliver help build trust and confidence in the capital markets and in economies the world over. We develop outstanding leaders who team to deliver on our promises to all of our stakeholders. In so doing, we play a critical role in building a better working world for our people, for our clients and for our communities.

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