

# **IFRS programme**

## **Covering syllabus of ACCA Diploma in International Financial Reporting Standards**

Learning and Development Academy  
by Grant Thornton in India

Online Live training



# Learning and Development Academy by Grant Thornton in India

Learning and Development is an upskilling service offering of Grant Thornton in India providing result-oriented finance and accounting courses to professionals and students. Our impactful programmes can be customised to help you gain skills and capabilities in your area of interest.

In a digital age, we strongly believe in retaining the advantages of a classroom environment, making the most of group learning while paying attention to resolving individual queries. Our trainers are seasoned experts who will share their journey along with best practices followed in the industry.

Learning and Development will leverage Grant Thornton India LLP's rich experience in different domains across various industries and its knowledge base to share practical insights, helping participants understand and learn contemporary complex concepts.

## How are we different

Access to network of international firms with relevant experience

Market credibility

Knowledge of International GAAP, commercial application

Vast experience of delivering training sessions

Standard, globally accepted training methodology

Customised and cost effective solution with post training support

## Our top programmes

**Ind AS 115/ IFRS 15 and Ind AS 116/ IFRS 16 workshop**

**ACCA DipIFRS**

**Finance for Non-finance professionals**

**New standards implementation**

**GST Workshop**

**Workshop on Transfer pricing**





## ACCA's Diploma in IFRS program

**Grant Thornton has designed this course on IFRS to prepare participants for the ACCA Diploma in IFRS exam. Along with IFRS, we will also cover its differences with corresponding Ind AS and IGAAP to help participants learn the local reporting requirements and smoothly manage Ind AS implementation in India.**

### About ACCA & Diploma in IFRS

Diploma in IFRS is suitable for professional accountants or auditors who work in practice or business. Over 113 countries require or permit the use of International Financial Reporting Standards (IFRS) for publicly-traded companies. ACCA has 200,000 fully qualified members and 486,000 students worldwide.



#### Who is it for

- Professionals working in Finance and Accounts functions across various industries
- Professionals working in Audit or Tax
- Freshly qualified CAs



#### Deliverables

- 75 hours of IFRS training includes Live online session 12 session of 5 hours each through Cisco WebEx & recorded videos on IFRS including its comparison with IGAAP and Ind AS
- Course Material
  - Becker Study text
  - Becker Question banks
  - Presentations used in sessions
- Recorded videos of online sessions
- 2 Assessment test
- Access to MYGAAP knowledge portal
- Post-training support - Query management
- Certificate of participation



#### Learning Outcomes

Post successful completion of this program, participants should be able to:

- Prepare financial reports: as per requirement under IFRS and Ind AS
- Understand the complex financial reporting standards like financial instruments, consolidation, share based payments, etc.
- Understand accounting and disclosure requirement for new standards: IFRS 15 - revenue from contracts with customer, IFRS 16 - Leases

## Online Live Training

Training are delivered through Cisco WebEx™ application. The technology helps us to connect with people across boundaries anytime.

Advantages of Online Live training;



Live streaming of sessions



Access to Learnings Aids – Excel working, Ask query



Two Way Communication – Participants can ask questions on real time basis



Connect with global, virtual teams – any time, anywhere.



Experience Similar to Instructor Led Training



Offer remote learners an engaging learning experience – without breaking your budget.



## ACCA Diploma in IFRS Examination

ACCA Diploma in IFRS examination are held twice a year in December & June at ACCA exam centres. The Diploma in International Financial Reporting (DiplIFR) is assessed by a single three-hour, 15 minute written exam.

Grant Thornton prepare participant for the Diploma in IFRS exam based on syllabus of ACCA.

For updated exam centres, please visit ACCA website

## Eligibility Criteria for Diploma in IFRS

This qualification is suitable for professional accountants or auditors who work in practice or business, and are qualified according to national accounting standards.

Graduate/Post Graduate who are working in practice, but are not yet qualified, may still be eligible to take the qualification. They will need to prove that they have one of the following:

three years' relevant accounting experience (you and/or their previous employers should write a letter confirming this)

a relevant degree plus two years' work experience

an ACCA Certificate in International Financial Reporting plus two years' work experience.



# Programme Agenda

## Description\*

IAS 1	Presentation of financial statements
IAS 2	Inventories
IAS 8	Change in accounting policies, estimates and errors
IAS 12	Income taxes
IAS 16	Property Plant & Equipment
IAS 19	Employee benefits
IAS 20	Accounting for government grants and Disclosure of government assistance
IAS 21	The effect of changes in foreign exchange rates
IAS 23	Borrowing Costs
IAS 27	Separate financial statements
IAS 28	Investment in associates
IAS 32	Financial Instruments: Presentations
IAS 33	Earning per shares
IAS 36	Impairment of assets
IAS 37	Provisions, Contingent Liabilities and Contingent Assets
IAS 38	Intangible Assets
IFRS 1	First time adoption of IFRS
IFRS 2	Share based payments

\* Including corresponding Ind AS

## Description\*

IFRS 3	Business Combinations
IFRS 5	Non current assets held for sale and discontinued operations
IFRS 7	Financial Instruments: Disclosures
IFRS 9	Financial Instruments
IFRS 10	Consolidated Financial Statements
IFRS 11	Joint arrangements
IFRS 12	Disclosure of Interest in Other Entities
IFRS 15	Revenue received from customers
IFRS 16	Leases
Practice session	

## Recorded Videos

IAS 10	Events after the reporting period
IAS 24	Related Party Disclosures
IAS 40	Investment property
IAS 41	Agriculture
IFRS 6	Exploration for and evaluation of mineral resources
IFRS 8	Operating segments
IFRS 13	Fair Value measurement

## Schedule

### Online live training

Date	16 September 2018
Venue	Online Live through Cisco Web EX

## Fees:

### INR 23500 + tax

#### Our Fees Includes

Becker course material & certification

#### Our Fees excludes

ACCA Exam fees of GBP 185, which is to be paid directly to ACCA at the time of registration of Exam

## For bookings, contact

### Rohit Gupta

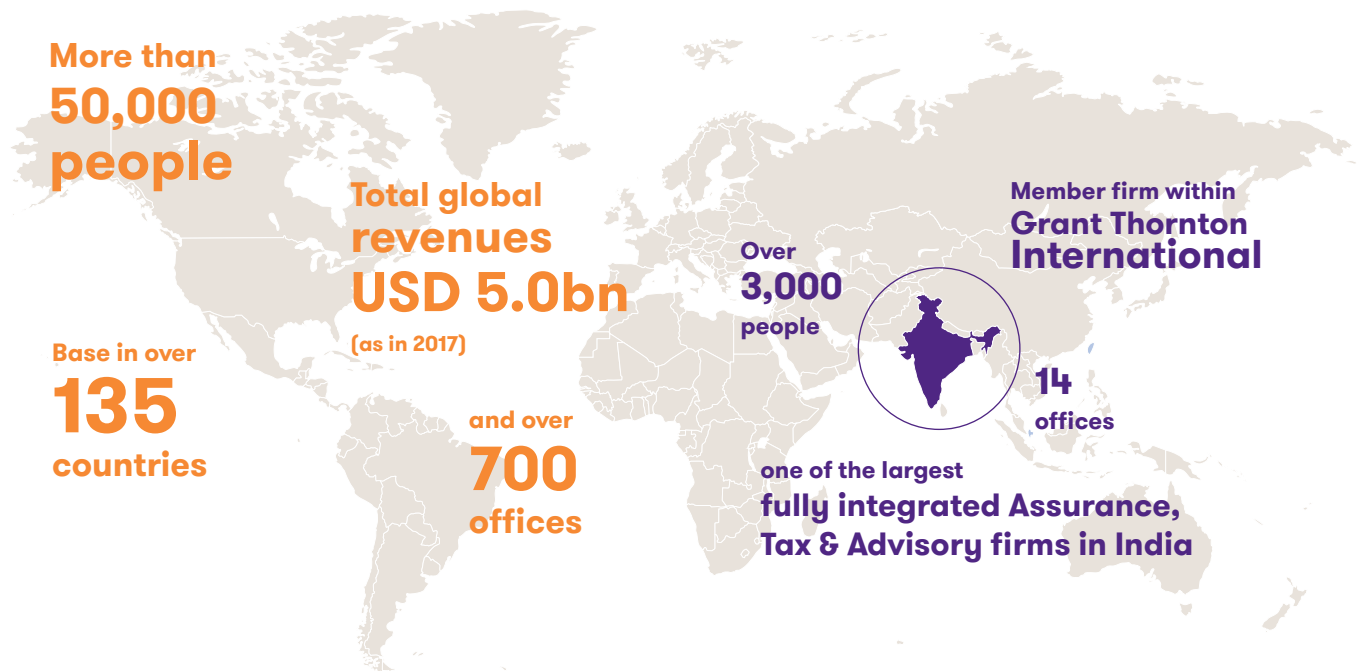
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# About Grant Thornton



## 6 compelling reasons to consider Grant Thornton



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