

# **IFRS programme**

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

Learning & Development Academy  
by Grant Thornton in India

Delhi, Mumbai, Bengaluru, Online Live

8th Edition



# Learning & Development Academy

Learning & Development Academy 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 by the industry.

The Learning & Development Academy will leverage our Firm's rich experience in different domains across various industries and its knowledge base to share practical insights, helping participants understand and learn complex concepts.

## How we are different

Access to a 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

**IFRS 16/Ind AS116 Workshop**

**Finance for Non-Finance Professionals**

**Certification in Financial Modelling & Valuation**

**GST workshop**

**Workshop on Transfer Pricing**

**Certification in Blockchain**





## ACCA's Diploma in IFRS

**This course has been designed to prepare participants for the ACCA Diploma in the 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 and diploma in IFRS

Diploma in IFRS is suitable for professional accountants or auditors in practice or business. Over 113 countries require or permit the use of IFRS for publicly-traded companies. ACCA has 2,00,000 fully qualified members and 4,86,000 students worldwide.



### Who it is for

- Professionals working in finance and accounts functions across various industries
- Professionals working in audit or tax
- Freshly qualified CAs



### Deliverables

- 80 hours of live sessions on IFRS including its comparison with IGAAP and Ind AS
- Course material
  - BPP study material
  - BPP question bank
  - Presentations used in the sessions
- Recorded videos of online sessions
- Two assessment tests
- Access to GT LMS
- Post-training support and query management
- Certificate of participation



### Learning outcomes

After the successful completion of this programme, 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 and share based payments
- Understand accounting and disclosure requirement for new standards: IFRS 15 - Revenue from Contracts with Customers and IFRS 16 - Leases

# Programme agenda

## Day 1

### 9.30 am - 1 pm

Introduction

IAS 1- Presentation of financial statements

IAS 8- Accounting policies, changes in accounting estimates and errors

IAS 10- Events after the reporting period

### 2 pm - 5.30 pm

IAS 16- Property, plant and equipment

IAS 38- Intangible assets

## Day 2

### 9.30 am - 1 pm

IAS 23- Borrowing costs

IAS 36- Impairment of assets

### 2 pm - 5.30 pm

IAS 40- Investment property

IAS 41- Agriculture

IAS 2- Inventories

## Day 3

### 9.30 am - 1 pm

IFRS 5- Non current assets held for sale and discontinued operations

IAS 20- Accounting for government grants and Disclosure of government assistance

### 2 pm - 5.30 pm

IFRS 16- Leases

IFRS 8- Operating segments

## Day 4

### 9.30 am - 1 pm

IFRS 15- Revenue from contracts with customers

### 2 pm - 5.30 pm

IFRS 15- Revenue from contracts with customers (continued)

IAS 37- Provisions, contingent liabilities and contingent assets

IFRS 6- Exploration for and evaluation of mineral resources

## Day 5

### 9.30 am - 1 pm

IAS 12- Income Taxes

### 2 pm - 5.30 pm

IFRS 2- Shared based payment

IAS 33- Earnings per share

## Day 6

### 9.30 am - 1 pm

Financial instruments

### 2 pm - 5.30 pm

Financial instruments (continued)

IAS 21- The effects of changes in foreign exchange rates

## Day 7

### 9.30 am - 1 pm

Group accounting

### 2 pm - 5.30 pm

Group accounting

Group accounting practice session

## Day 8

### 9.30 am - 1 pm

IAS 19- Employee benefits

IFRS 13- Fair value measurement

### 2 pm - 5.30 pm

IFRS 1- First time adoption of IFRS

IFRS for SME's

IAS 24- Related party disclosures

## Day 9\*

### 9.30 am - 1 pm

Practice session

### 2 pm - 5.30 pm

Practice session

## Day 10\*

### 9.30 am - 1 pm

Practice session

### 2 pm - 5.30 pm

Mock test

Program agenda & flow may change without prior notice





# Schedule

	Delhi	Bengaluru	Mumbai	Rest of India (Online live)
Date	14 December, 2019	22 December, 2019	15 December, 2019	22 December, 2019
Venue	<b>Delhi office:</b> 6th floor, Worldmark 2, Aerocity, New Delhi 110037	<b>Bengaluru office:</b> 65/2, Block A, Bagmane Tridib, Bagmane Tech Park, C V Raman Nagar, Bengaluru - 560093	<b>Mumbai office:</b> 16th Floor, Tower II, Indiabulls Finance Centre, S B Marg, Elphinstone (W), Mumbai - 400 013	Online live training
<b>For bookings, contact:</b> <b>Rohit Gupta</b> Manager Grant Thornton India LLP <b>M:</b> +91 98913 95363 <b>E:</b> rohit.gupta1@in.gt.com			<b>For bookings, contact:</b> <b>Anjali Singh</b> Grant Thornton India LLP <b>M:</b> +91 99680 53342 <b>E:</b> anjali.singh@in.gt.com	

## Fees: INR 24,000 + taxes

### The fees include

BPP study material and certification

Refreshments during sessions

### The fees exclude

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

## Snapshots of our programmes



# What our participants say

“There are too many good points to list! The course was very relevant to my finance and accounting job and will help me in most aspects of my work. Objectives were clearly stated from the start. I gained a greater knowledge of IFRS and its correct implementation. I feel better equipped to manage after completing the course. This was my objective at the beginning. The trainer got the learning message across by breaking everything down into simplified sections. He gave a broad range of examination criteria and had a very good knowledge of the standards.”

**Kapil Duggal**  
Senior Manager  
Bureau Veritas Consumer Product Services

“The workshop on Diploma in International Financial Reporting conducted by Grant Thornton was insightful, structured and organised. I appreciate the diverse collection of learning tools that complement the classroom sessions - from the books to presentation materials, practice sessions and online videos. I would highly recommend this workshop to people interested to learn this course.”

**Arnel Mutuc**  
Assistant Vice President  
Deutsche Bank

“Training was helpful to understand the concept practically and provide confidence to deal with issues pertaining to IFRS. The best part about this training is its flexibility. Due to the nature of our work, we sometimes end up working on weekends as well. But Grant Thornton understands this concern and gives us the flexibility to attend any session as per our convenience.”

**Gaurav Saboo**  
Associate III  
Royal Bank of Scotland (RBS)

# Why Grant Thornton in India



**Ranked No 1 in training and development** in India amongst Accounting Firms: Universum 2018



Based in over **135 Countries**, with **53,000+ people** and one of the largest fully integrated **Assurance, Tax & Advisory firms in India with 15 offices across India**



Standard, globally accepted training methodology



Customised and cost-effective solution with post-training support



Access to a network of international firms with relevant experience



Knowledge of International GAAP, commercial application

## ACCA Diploma in IFRS examination

ACCA Diploma in IFRS examinations are held twice a year in December and June at ACCA exam centres. The Diploma in International Financial Reporting (DiplIFR) includes a single 3 hours and 15 minutes written exam.

We can help participants prepare for the Diploma in IFRS exam based on the syllabus of ACCA.

For updated exam centres, please visit the 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.

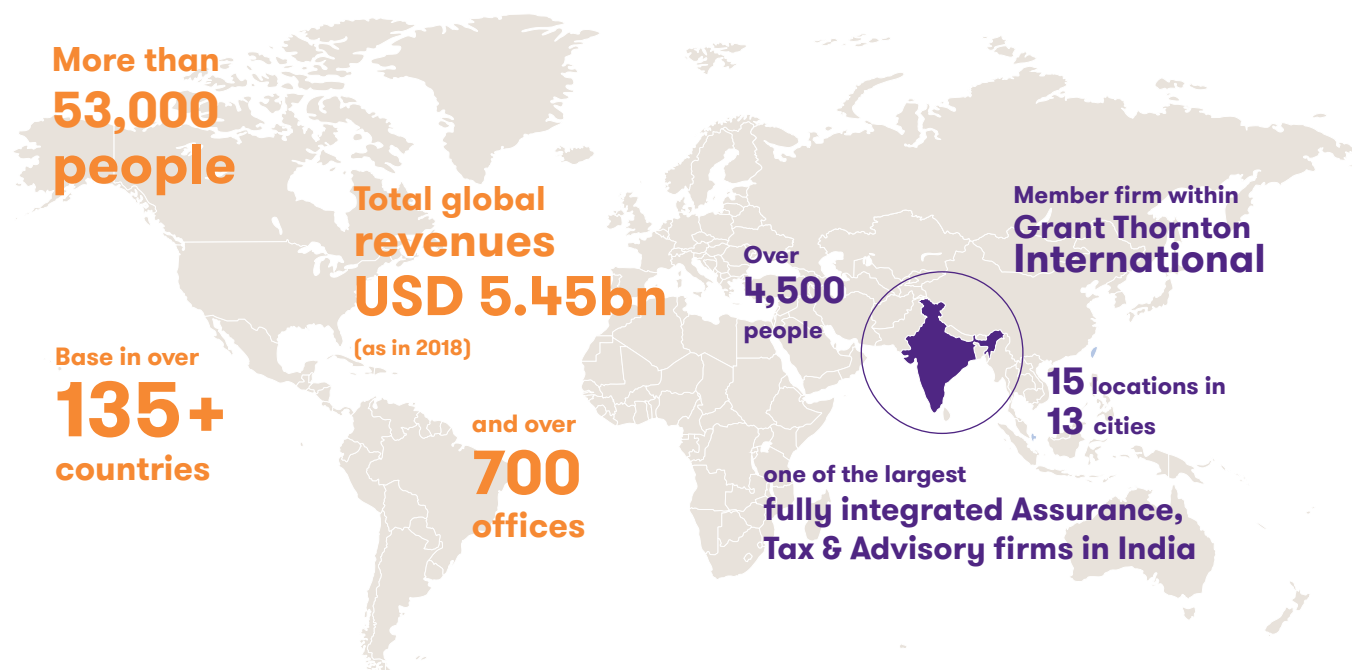
Graduate/Postgraduates who are working in practice but are not yet qualified may still be eligible for the qualification. They will need to prove that they have one of the following:

Three years' relevant accounting experience (candidates 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

# About Grant Thornton



## 6 compelling reasons to consider Grant Thornton



To know more about our training solutions, please contact:

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