

# **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

6th 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**

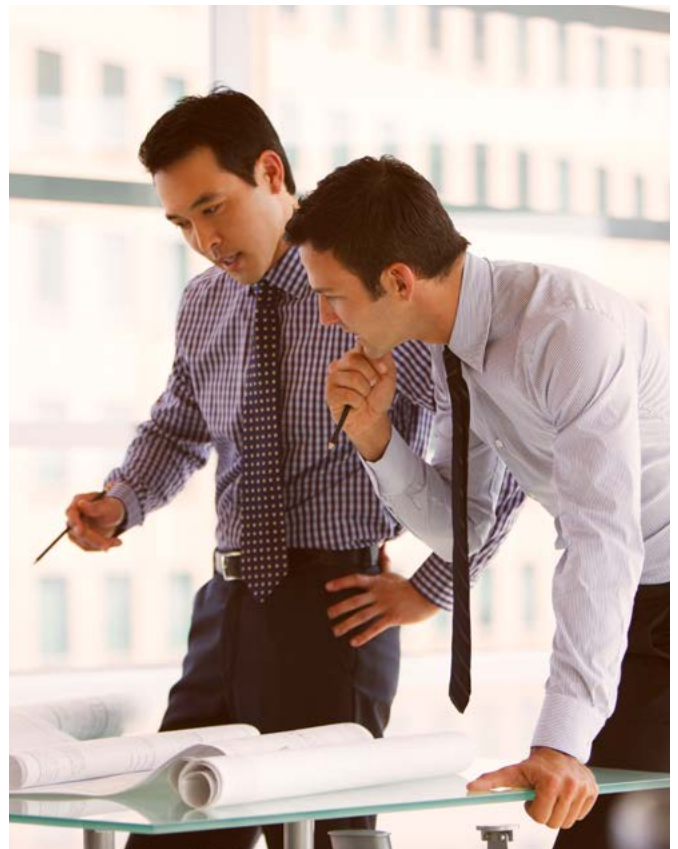
**Finance for Non-Finance Professionals**

**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 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 who work in practice or business. Over 113 countries require or permit the use of IFRS for publicly-traded companies. ACCA has 200,000 fully qualified members and 486,000 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

Description*	
IAS 1	Presentation of Financial Statements
IAS 2	Inventories
IAS 8	Change in Accounting Policies, Estimates and Errors
IAS 10	Events after Reporting Period
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 24	Related Party
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

\* Including corresponding Ind AS

Description*	
IAS 38	Intangible Assets
IAS 40	Investment Property
IAS 41	Agriculture
IFRS 1	First Time Adoption of IFRS
IFRS 2	Share Based Payments
IFRS 3	Business Combinations
IFRS 5	Non Current Assets Held for Sale and Discontinued Operations
IFRS 6	Explorations and Evaluations of Mineral Resources
IFRS 7	Financial Instruments: Disclosures
IFRS 8	Operating Segments
IFRS 9	Financial Instruments
IFRS 10	Consolidated Financial Statements
IFRS 11	Joint Arrangements
IFRS 12	Disclosure of Interest in Other Entities
IFRS 13	Fair Value Measurement
IFRS 15	Revenue Received from Customers
IFRS 16	Leases
Practice session	

## Schedule

	Delhi	Bengaluru	Mumbai	Rest of India (Online live)
Date	Programme starting in June 2019	Programme starting in June 2019	Programme starting in June 2019	Programme starting in June 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 M: +91 98913 95363 E: rohit.gupta1@in.gt.com		<b>For bookings, contact:</b> <b>Anjali Singh</b> Grant Thornton India LLP M: +91 99680 53342 E: 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

# Why Grant Thornton in India



**Ranked No 1 in Training & Development**  
in India amongst Accounting Firms:  
Universum 2018



Base 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:

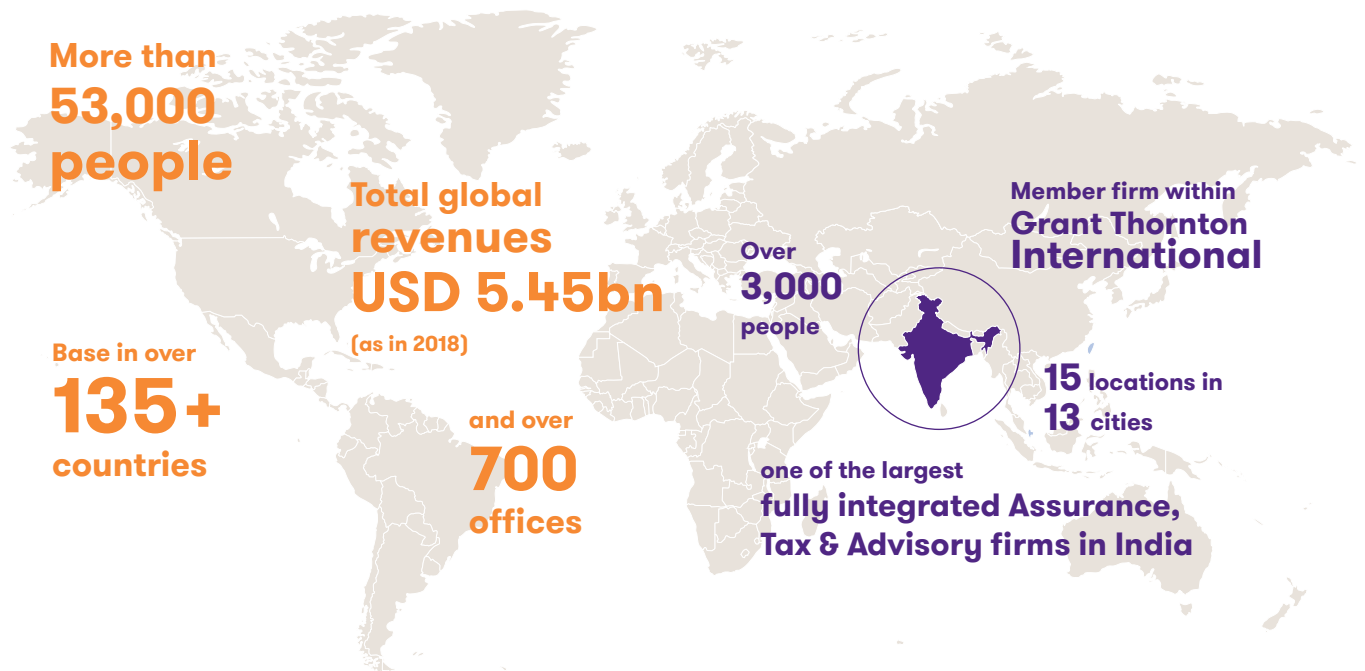
Three years' relevant accounting experience  
(candidates and/or their previous employers should write a letter confirming this)

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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