

# Certificate in Ind-AS

[eLearning]

The EY logo consists of the letters 'EY' in a bold, white, sans-serif font. Above the 'Y' is a yellow chevron shape pointing to the right.

Building a better  
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# Certificate in Ind-AS

## About the course

India Inc (other than Banks and Insurance companies) has already transitioned to Ind AS under a phased manner starting year 2016-17. All holdings, subsidiaries, joint ventures and associates of such companies are also required to comply with Ind-AS in the preparation of their financial statements from the transition date. The changes also require comprehensive disclosures and presentation requirements. Further, Ind AS has witnessed changes in areas including Revenue and Leases where the accounting and disclosure requirements have aligned to the changes as per the global accounting framework of IFRS.

To help finance professionals increase their awareness and develop an understanding of Ind AS, we have come up with a certificate course in Ind-AS.

The course includes e-learning modules, which are recorded videos of our face-to-face sessions of Ind AS Masterclass delivered by senior professionals of member firms of Ernst & Young Global. The course contains downloadable publications on different standards and industry specific guidance issued by EY from time to time. The modules are structured to help individuals understand the intricacies of the subject. There is also an assessment section at the end of the course to outline the success of the learning objectives.

## The need of Ind-AS

The Ministry of Corporate Affairs has issued a notification announcing the Ind-AS conversion roadmap for all companies, including banking companies, insurance companies and non-banking financial companies (NBFCs). Companies are required to implement Ind-AS according to the following timelines:

- ▶ Companies other than banking companies, insurance companies and NBFCs
  - Phase I - 1 April 2016
  - Phase II - 1 April 2017
- ▶ **Banking and insurance companies**
  - NBFC Companies
    - Phase I - 1 April 2017
    - Phase II - 1 April 2018



## Course coverage

Ind-AS	Details
Ind-AS 1	Presentation of Financial Statement
Ind-AS 2	Inventories
Ind-AS 7	Statement of Cash Flows
Ind-AS 8	Accounting Policies, Changes in Accounting Estimates & Errors
Ind-AS 10	Events after the Reporting Period
Ind-AS 12	Income Taxes
Ind-AS 16	Property, Plant and Equipment
Ind-AS 19	Employee Benefits
Ind-AS 20	Accounting for Government Grants and Disclosure of Government assistance
Ind-AS 21	The Effects of Changes in Foreign Exchange Rates
Ind-AS 23	Borrowing Costs
Ind-AS 24	Related Party Disclosures
Ind-AS 27	Separate Financial Statements
Ind-AS 28	Investments in Associates and Joint Ventures
Ind-AS 32	Financial Instruments: Presentation
Ind-AS 33	Earnings per Share
Ind-AS 34	Interim Financial Reporting
Ind-AS 36	Impairment of Assets
Ind-AS 37	Provisions, Contingent Liabilities and Contingent Assets
Ind-AS 38	Intangible Assets
Ind-AS 40	Investment Property
Ind-AS 41	Agriculture
Ind-AS 101	First-time Adoption of Indian Accounting Standards
Ind-AS 102	Share-based Payment
Ind-AS 103	Business Combinations
Ind-AS 105	Non-current Assets Held for Sale and Discontinued Operations
Ind-AS 106	Exploration for and Evaluation of Mineral Resources
Ind-AS 107	Financial Instruments: Disclosures
Ind-AS 108	Operating Segments
Ind-AS 109	Financial Instruments
Ind-AS 110	Consolidated Financial Statements
Ind-AS 111	Joint Arrangements
Ind-AS 112	Disclosure of Interests in other Entities
Ind-AS 113	Fair Value Measurement
Ind-AS 115	Revenue from Contract with Customers
Ind-AS 116	Leases





## Course deliverables

- ▶ 60+ hours of learning videos
- ▶ Presentations
- ▶ Online Assessments
- ▶ Certificate of Completion
- ▶ Query support through email
- ▶ Six months of LMS access

## Assessment and Certification

EY will award "Certificate of Completion " to participants at the end of the program.

- ▶ Assessment would be based on MCQ's
- ▶ Participant needs to achieve a minimum score of 50% to pass the exam
- ▶ All participants who meet the above criteria would be awarded a certificate of completion

## Contact

For more information contact:

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## Who should take this course?

- ▶ CA, FRM, MBA finance, CFA course candidates
- ▶ Finance professionals working in investment banking and equity research
- ▶ Finance Managers
- ▶ Corporate finance, private equity and M&A professionals
- ▶ Self-employed finance professionals
- ▶ Graduates

## Our other eLearning courses

- ▶ Certificate in IFRS
- ▶ Certificate in Exploratory Analytics in Python
- ▶ Certificate in Finance for Non-Finance Managers
- ▶ Certificate in Business Intelligence using Power BI
- ▶ Certificate in Blockchain Technology
- ▶ Certificate in Data Visualization Using Tableau
- ▶ Certificate in Financial Modelling and Valuation
- ▶ Certificate in Advance Analytics using R
- ▶ Certificate in Lean Six Sigma Green Belt
- ▶ Certificate in Artificial Intelligence and Machine Learning in Python
- ▶ Certificate in Predictive Analytics in Python



## About EY Learning Solutions

In today's testing business environment, with organizational transformation and regulatory change constant features, a flexible and cost-effective workforce is critical. High-quality training is a crucial element of innovative talent management, to improve performance and ensure that your teams can respond to today's challenges and are equipped for career success.

We, at EYFAAS, realized this need and accordingly we have set up a dedicated "Learning Solution" practice to help corporate and practicing professionals to deal with new requirements. FAAS Learning Solutions supplements EY's primary range of services and provide business specific training solutions for our clients and business communities throughout India, Europe, the Middle East and Africa. This is done with the help of a multidisciplinary team of trainers from around the world. As a globally integrated firm, we bring global insight to our training programs.

All training programs are regularly updated to reflect changing trends and guidance. Our practical, relevant and stimulating courses are facilitated by highly competent trainers who have first-hand knowledge of the subject matter. We recognize that each client will have a different history, size, location and sector; therefore, programs can be tailored to specific needs of your business.

## For details contact

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