

EY IFRS course

Covering the syllabus
of ACCA's Diploma
in IFRS

eLearning



Shape the future
with confidence



Prepare to deal with complex requirements of IFRS

About the course

EY IFRS course is designed around the syllabus of the ACCA's *Diploma In IFRS* program, the objective of which is to help participants prepare for the Diploma in IFRS examination conducted by the ACCA.

With Ind-AS now a reality, all listed companies and other companies with net worth of more than INR250 crore along with group entities are mandatorily required to apply Ind-AS in preparation of financial statements. Considering the need and scope, it is now critical for all accounting and finance professionals to understand the accounting standards in the Ind-AS framework, and the related practical application issues. Accordingly, while covering different IFRS's 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.

Objective of ACCA's Diploma in IFRS

On completion of the certificate, 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 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.

Who should take this course?

- ▶ Chartered Accountants, company secretaries, management accountants and other finance professionals
- ▶ Accountants, finance managers, chief accountants
- ▶ Private equity and M&A professionals
- ▶ MBA finance working in accounting domain
- ▶ Semi qualified CA, CS, management accountants working in accounting domain

Course coverage (standards covered)

| IFRS | Ind-AS | Details |
|---------|------------|--|
| IAS 1 | Ind-AS 1 | Presentation of Financial Statements |
| IAS 12 | Ind-AS 12 | Income Taxes |
| IAS 16 | Ind-AS 16 | Property, Plant and Equipment |
| 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 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 | Earning per share |
| 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 |
| IFRS 1 | Ind-AS 101 | First-time Adoption of International Financial Reporting 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 7 | Ind-AS 107 | Financial Instruments: Disclosures |
| 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 15 | Ind-AS 115 | Revenue from Contract with Customers |
| IFRS 16 | Ind-AS 116 | Leases |
| 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 24 | Ind-AS 24 | Related Party Disclosures |
| IAS 40 | Ind-AS 40 | Investment Property |
| IAS 41 | Ind-AS 41 | Agriculture |
| IFRS 6 | Ind-AS 106 | Exploration for and Evaluation of Mineral Resources |
| IFRS 8 | Ind-AS 108 | Operating Segments |
| IFRS 13 | Ind-AS 113 | Fair Value Measurement |
| IAS 34 | Ind-AS 34 | Interim Financial Reporting |
| IAS 7 | Ind-AS 7 | Statement of Cash Flows |



Eligibility for registering with ACCA for Diploma in IFRS examination

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

- ▶ If you are a professional accountant or auditor who works in practice or business and are qualified according to national accounting.
- ▶ 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

Course facilitators

Sessions are recorded by senior professionals from member firms of EY and industry experts, who have extensive training experience, as well as experience of IFRS 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.

ACCA's Diploma in IFRS examination

Diploma In IFRS examinations are held twice every year in June and 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.

Participants who wish to sit for Diploma In IFRS Exam conducted by ACCA will be required to additionally pay the exam fee directly to ACCA.

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



Course deliverables

- ▶ 55+ hours of comprehensive learning videos
- ▶ 6 months of LMS access
- ▶ Presentations
- ▶ Online Assessment
- ▶ Certificate of completion
- ▶ Query support through dedicated email

Certification and Assessment

EY will award "Certificate of Completion" upon successful completion of the program:

- Assessment would be based on MCQ's
- Participants will get 3 attempts to clear the assessment
- Participant needs to achieve a minimum score of 50% to pass the exam

Contact

For more information contact:

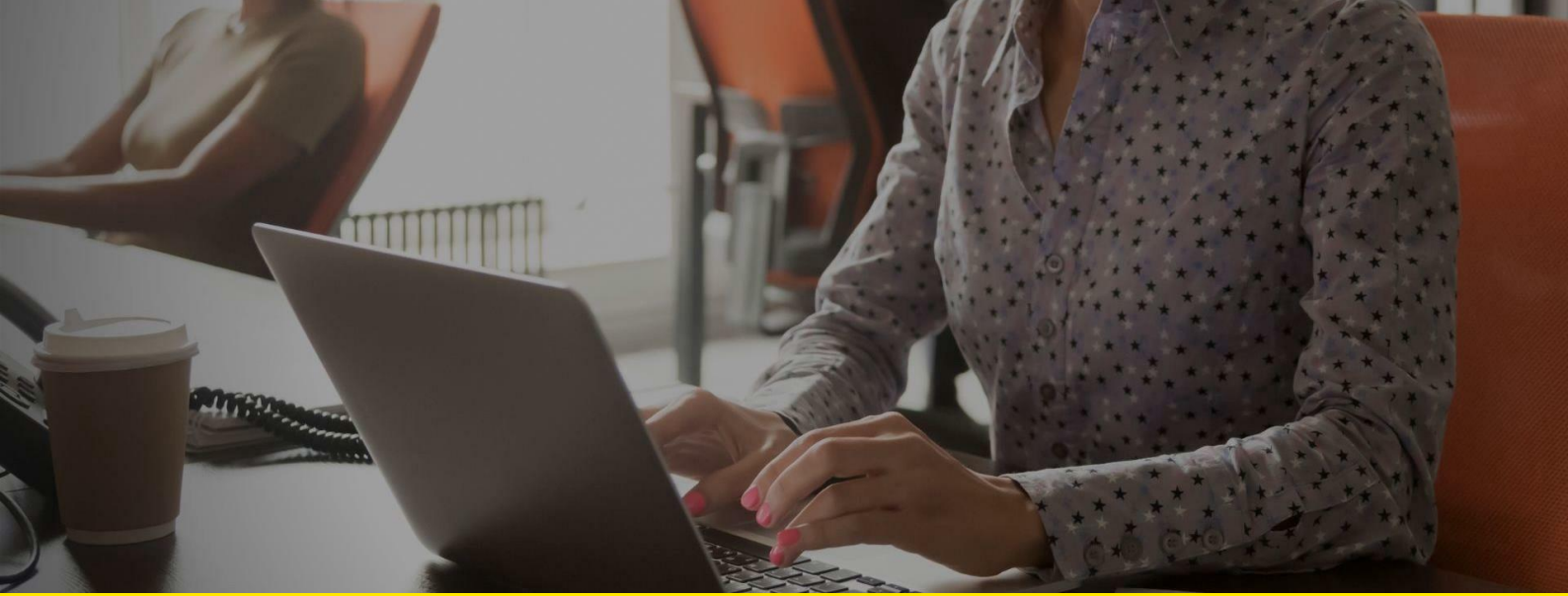
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Our other eLearning courses

- ▶ Certificate in Ind-As
- ▶ Certificate in HR Analytics
- ▶ Certificate in Exploratory Analytics in Python
- ▶ Certificate in Finance for Non-Finance Managers
- ▶ Certificate in Business Intelligence using Power BI
- ▶ Certificate in Artificial Intelligence & Machine Learning
- ▶ Certificate in Data Visualization using Tableau
- ▶ Certificate in Financial Modelling and Valuation
- ▶ Certificate in Lean Six Sigma Green Belt
- ▶ Certificate in Advance Analytics using R
- ▶ Certificate in Supply Chain Analytics
- ▶ Certificate in Predictive Analytics in Python
- ▶ Certificate in US GAAP
- ▶ Certificate in Business Valuation
- ▶ Certificate in Marketing Analytics
- ▶ Certificate in Blockchain Technology



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.

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Ernst & Young Associates 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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EYIN2008-008
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