EY IFRS course

Covering the syllabus of ACCA's Diploma in IFRS

eLearning



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)

| IAS 1Ind-AS 1Presentation of Financial StatementsIAS 12Ind-AS 12Income TaxesIAS 16Ind-AS 19Employee BenefitsIAS 20Ind-AS 20Accounting for Government Grants and Disclosure of Government assistanceIAS 21Ind-AS 21The Effects of Changes in Foreign Exchange RatesIAS 23Ind-AS 23Borrowing CostsIAS 23Ind-AS 24Investments in Associates and Joint VenturesIAS 23Ind-AS 32Financial StatementsIAS 23Ind-AS 32Financial Instruments: PresentationIAS 33Ind-AS 33Earning per shareIAS 36Ind-AS 37Provisions, Contingent Liabilities and Contingent AssetsIAS 37Ind-AS 38Intradigle AssetsIAS 38Ind-AS 101First-time Adoption of International Financial Reporting StandadsIFRS 1Ind-AS 103Business CombinationsIFRS 2Ind-AS 107Financial InstrumentsIFRS 3Ind-AS 107Financial InstrumentsIFRS 4Ind-AS 107Financial InstrumentsIFRS 5Ind-AS 107Financial InstrumentsIFRS 10Ind-AS 112Obickoure of Interest in Other EntitiesIFRS 11Ind-AS 112Obickoure of Interest in Other EntitiesIFRS 12Ind-AS 112Obickoure of Interest in Other EntitiesIFRS 13Ind-AS 112Obickoure of Interest in Other EntitiesIFRS 14Ind-AS 112Obickoure of Interest in Other EntitiesIFRS 15Ind-AS 112Obickoure of Interest in Other Entities< | IFRS | Ind-AS | Details |
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| IAS 16Ind-AS 16Property, Plant and EquipmentIAS 19Ind-AS 19Employee BenefitsIAS 20Ind-AS 20Accounting for Government Grants and Disclosure of Government assistanceIAS 21Ind-AS 21The Effects of Changes in Foreign Exchange RatesIAS 23Ind-AS 23Borrowing CostsIAS 28Ind-AS 27Separate Financial StatementsIAS 28Ind-AS 28Financial Instruments: PresentationIAS 33Ind-AS 32Financial Instruments: PresentationIAS 34Ind-AS 36Impairment of AssetsIAS 35Ind-AS 36Impairment of AssetsIAS 36Ind-AS 36Intangible AssetsIAS 37Ind-AS 36Intangible AssetsIAS 38Ind-AS 101First-time Adoption of International Financial Reporting StandadsIFRS 1Ind-AS 102Share-based PaymentIFRS 2Ind-AS 103Business CombinationsIFRS 5Ind-AS 105Non-current Assets Held for Sale and Discontinued OperationsIFRS 5Ind-AS 111Joint ArrangementsIFRS 10Ind-AS 111Joint ArrangementsIFRS 11Ind-AS 112Disclosure of Interest in Other EntitiesIFRS 12Ind-AS 112Disclosure of Interest in Other EntitiesIFRS 13Ind-AS 114Joint ArrangementsIFRS 14Ind-AS 114Joint ArrangementsIFRS 15Ind-AS 114Events after the Reporting PeriodIFRS 16Ind-AS 114Events after the Reporting PeriodIFRS 16Ind-AS 24Inventories | IAS 1 | Ind-AS 1 | Presentation of Financial Statements |
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| | IFRS 13 | Ind-AS 113 | Fair Value Measurement |
| IAS 7 Ind-AS 7 Statement of Cash Flows | 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)
 - ► Two years' relevant accounting experience and a relevant degree (attracting at least ACCA qualification exemptions for the Applied Knowledge and Corporate and Business Law (LW) exams).
 - ▶ 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 <u>www.accaglobal.com</u>.



Course deliverables

- ▶ 55+ hours of comprehensive learning videos and content
- ▶ 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

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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
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- 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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