

# Certificate in Ind-AS

Live Virtual Instructor-led  
Training (VILT)



Building a better  
working world



# Certificate in Ind-AS

## About the program

The Certificate in Ind AS course is designed to cover Ind AS standards as notified by the Ministry of Corporate Affairs (MCA). The program shares perspective on various Ind-AS (Indian Accounting Standards) by EY and industry experts. It has detailed coverage on topics including Ind AS 115 - Revenue from contract with Customers, Ind AS 116 - Leases, Ind AS 109 - Financial Instruments (Including Hedge Accounting and Impairment under ECL framework), Ind AS 103 - Business Combinations and other complex areas.

The program aims to provide the understanding on Ind AS through EY experience sharing while focusing on practical challenges faced by the industry and professionals in application of these standards. The program embeds an inclusive discussion on recognition, measurement, presentation and disclosure requirements for different Ind AS and key differences between Ind AS, AS and IFRS.

## Objective of certificate in Ind-AS

On completion of the certificate, candidates should be able to:

- ▶ Understand and explain the structure of the framework of Ind AS
- ▶ Apply relevant Ind AS standards to key elements of financial reporting
- ▶ Identify and apply disclosure requirements for companies in financial reports and notes
- ▶ Achieve a practical understanding of the key concepts and complex areas in the fields of reporting and disclosures

## Who should attend?

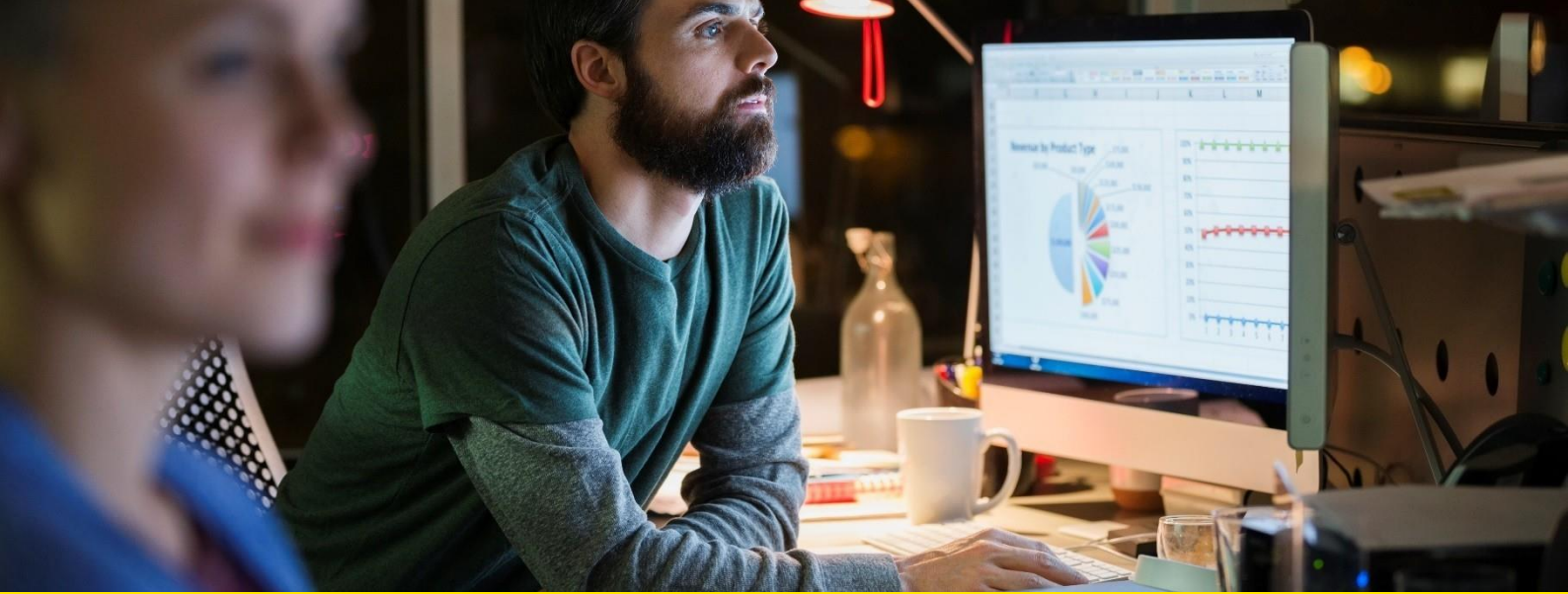
The program is most suited for professional accountants, professionals in the fields of accounting, financial reporting and analysis, and includes:

- ▶ Chartered Accountants, Company Secretaries, ICMA, and other finance professionals
- ▶ Semi Qualified CA, CS, ICMA working in accounting domain
- ▶ Finance Managers, Financial Controllers, Accountants
- ▶ MBA finance working in accounting domain



## Program coverage (Standards covered)

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



---

## Program deliverables

- ▶ Training duration -70 hours
- ▶ 6 month's access to Recorded Lectures
- ▶ EY Certificate of Completion post assessment
- ▶ EY Presentations and Publications
- ▶ Query handling through dedicated email support

---

## Delivery Mode

The program will be delivered live in virtual instructor-led training mode (VILT)

---

## Certification

Participants will receive a certificate of completion at the end of the course on successfully clearing the assessment. Participants who will not be able to clear the assessment in maximum 3 attempts will get a certificate of participation.

---

## Schedule:

Weekend batch starting from:  
Saturday 19<sup>th</sup> December 2020

---

## Program Fee:

INR 20,000 plus taxes

---

## Contact

For more information contact:

**Shweta Manchanda**  
E: [Shweta.manchanda@in.ey.com](mailto:Shweta.manchanda@in.ey.com)  
M: + 91 98116 38456

---

## Our other flagship programs:

- ▶ Certificate in IFRS
- ▶ Certificate in Exploratory Analytics in Python
- ▶ Certificate in Finance for Non-Finance Managers
- ▶ Certificate in Financial Modelling and Valuation
- ▶ Certificate in Blockchain Technology
- ▶ Certificate in Data Visualization Using Tableau
- ▶ Certificate in Business Intelligence with Power BI
- ▶ 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



---

## Disclaimer and Terms & Conditions

Training programs are subject to a minimum number of participants. If a training program does not meet this criteria, then EY FAAS Learning Solution is entitled to cancel it at its discretion, without liability. In such instances, the EY FAAS Learning Solution team can offer the participants alternative options or a refund as applicable

A full refund less an administration fee of INR 5000 will be given for cancellation requests received up to 5 working days before the training. Cancellations must be made via emails only, before 5 working days deadline. Delegates who cancel less than 5 working days before the training, or who don't attend, are liable to pay the full course fee, and no refunds can be given. However, if you wish to attend a subsequent scheduling of the course, and you have paid your course fee in full, the same could be done subject to availability of the seats in the subsequent batches. Replacement participants are always welcome

---

## 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

**Furqan Warsi**  
Director  
Email: [furqan.warsi@in.ey.com](mailto:furqan.warsi@in.ey.com)

**Anand Akhouri**  
Senior Manager  
Email: [anand.akhouri@in.ey.com](mailto:anand.akhouri@in.ey.com)

---

# Our offices

## Ahmedabad

22nd Floor, B Wing, Privilon,  
Ambli BRT Road, Behind Iskcon  
Temple, Off SG Highway,  
Ahmedabad - 380 015  
Tel: + 91 79 6608 3800

## Bengaluru

6th, 12th & 13th floor  
"UB City", Canberra Block  
No.24 Vittal Mallya Road  
Bengaluru - 560 001  
Tel: + 91 80 6727 5000

Ground Floor, 'A' wing  
Divyasree Chambers  
# 11, O'Shaughnessy Road  
Langford Gardens  
Bengaluru - 560 025  
Tel: + 91 80 6727 5000

## Chandigarh

Elante offices, Unit No. B-613 & 614  
6th Floor, Plot No- 178-178A,  
Industrial & Business Park, Phase-I,  
Chandigarh - 160002  
Tel: + 91 172 671 7800

## Chennai

Tidel Park, 6th & 7th Floor  
A Block, No.4, Rajiv Gandhi Salai  
Taramani, Chennai - 600 113  
Tel: + 91 44 6654 8100

## Delhi NCR

Golf View Corporate Tower B  
Sector 42, Sector Road  
Gurgaon - 122 002  
Tel: + 91 124 443 4000

3rd & 6th Floor, Worldmark-1  
IGI Airport Hospitality District  
Aerocity, New Delhi - 110 037  
Tel: + 91 11 4731 8000

4th & 5th Floor, Plot No 2B  
Tower 2, Sector 126  
NOIDA - 201 304  
Gautam Budh Nagar, U.P.  
Tel: + 91 120 671 7000

## Hyderabad

THE SKYVIEW 10  
18th Floor, "Zone A"  
Survey No 83/1, Raidurgam  
Hyderabad - 500032  
Tel: + 91 40 6736 2000

## Jamshedpur

1st Floor, Shantiniketan Building  
Holding No. 1, SB Shop Area  
Bistupur, Jamshedpur - 831 001  
Tel: + 91 657 663 1000

## Kochi

9th Floor, ABAD Nucleus  
NH-49, Maradu PO  
Kochi - 682 304  
Tel: + 91 484 433 4000

## Kolkata

22 Camac Street  
3rd Floor, Block 'C'  
Kolkata - 700 016  
Tel: + 91 33 6615 3400

## Mumbai

14th Floor, The Ruby  
29 Senapati Bapat Marg  
Dadar (W), Mumbai - 400 028  
Tel: + 91 22 6192 0000

5th Floor, Block B-2  
Nirlon Knowledge Park  
Off. Western Express Highway  
Goregaon (E)  
Mumbai - 400 063  
Tel: + 91 22 6192 0000

## Pune

C-401, 4th floor  
Panchshil Tech Park  
Yerwada  
(Near Don Bosco School)  
Pune - 411 006  
Tel: + 91 20 4912 6000



## Ernst & Young Associates LLP

EY | Assurance | Tax | Transactions | Advisory

### 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.

EY refers to the global organization, and may refer to one or more, of the member firms of Ernst & Young Global Limited, each of which is a separate legal entity. Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients. For more information about our organization, please visit [ey.com](http://ey.com).

Ernst & Young Associates LLP is one of the Indian client serving member firms of EYGM Limited. For more information about our organization, please visit [www.ey.com/en\\_in](http://www.ey.com/en_in).

Ernst & Young Associates LLP. is a Limited Liability Partnership, registered under the Limited Liability Partnership Act, 2008 in India, having its registered office at 22 Camac Street, 3rd Floor, Block C, Kolkata - 700016

© 2020 Ernst & Young Associates LLP. Published in India.  
All Rights Reserved.

EYIN2005-034  
ED None

This publication contains information in summary form and is therefore intended for general guidance only. It is not intended to be a substitute for detailed research or the exercise of professional judgment. Neither EYGM Limited nor any other member of the global Ernst & Young organization can accept any responsibility for loss occasioned to any person acting or refraining from action as a result of any material in this publication. On any specific matter, reference should be made to the appropriate advisor.

AJ

