

# IFRS training program

# Covering the syllabus of ACCA's Diploma in IFRS

## Live Virtual Instructor-led Training (VILT)



## Building a better working world

# Elevate your IFRS journey: equipping you for global financial reporting



## About the program

The program is specifically designed for finance professionals and students who are keen to learn and implement International Financial Reporting Standards (IFRS). It offers a comprehensive preparation for the ACCA's Diploma in IFRS (DipIFRS) exam.

This training program is meticulously crafted to ensure thorough coverage of all relevant topics, incorporating interactive discussions and practical insights to facilitate a deeper understanding of the subject matter.

Throughout the program, participants will engage in practice questions and experience-sharing sessions, which are crucial for reinforcing their knowledge and skills. A key feature of the program is its focus on practical application. This practical approach ensures that they can confidently implement IFRS requirements within their organizations, addressing various financial reporting challenges that may arise.

The interactive nature of the sessions encourages active participation, allowing participants to clarify doubts and engage in meaningful discussions with peers and instructors. This collaborative learning environment enhances their ability to make informed decisions based on IFRS principles. Moreover, the program is designed to build decision-making capabilities by providing participants with numerous opportunities to apply their knowledge in simulated business situations. This experiential learning approach helps in bridging the gap between theoretical knowledge and practical application, making the learning process more effective and relevant.

## Objective of ACCA's Diploma in IFRS

On successful completion of the course, 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 including subsidiaries, associates and joint ventures

# Why EY's IFRS training program?

01

Theory meets practice in every session, making learning truly insightful and applicable.

02

The program will encompass the recently introduced standards, specifically IFRS 18 – Presentation and Disclosure in Financial Statements and IFRS 19 – Subsidiaries without Public Accountability.

03

Interactive sessions on the implementation of key sustainability standards and metrics.

04

Sessions will be delivered by industry experts and senior professionals from member firms of EY.

05

Global best practices and perspectives shared during the workshops would provide a holistic understanding of the industry challenges related to the transition to IFRS.

06

Detailed coverage of differences between IFRS and Ind-AS.

07

Upon successful completion of a comprehensive evaluation process, all the participants will be awarded an IFRS Certificate of Completion by EY.

Chartered Accountants, Company Secretaries, management accountants and other finance professionals



MBA finance working in accounting domain

Accountants, finance managers, Chief Accountants



Semi qualified- CA, CS, management accountants working in accounting domain

Private equity and M&A professionals



Any student/ professional keen to upskill themselves in the IFRS domain

Who should attend?

# Eligibility for registering with ACCA for Diploma in IFRS examination

The EY IFRS course can be attended by graduates with 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 standards, then you are eligible to take this ACCA financial reporting qualification.
- 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



## ACCA's Diploma in IFRS examination



Examination centres are in many major cities across the globe. 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](http://www.accaglobal.com).



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.



DipIFR will be examined by a single three-hour- 15-minute computer-based exam, which is held twice a year in June and December at ACCA's exam centres, including in India. The pass percentage for the exam is 50%.



The exam contains a mix of computational and opinion-based questions. Some questions adopt a scenario/case study approach. The assessment will be held at various centres globally.



Successful candidates shall be awarded a 'Diploma in International Financial Reporting' by ACCA.



We will assist all the participants with the registration process for the DipIFR exam conducted by ACCA through a step-by-step guidance process. To apply for the exam the participants will be required to visit the ACCA Global website and complete their application/documentation process. The acceptance/rejection of the application resides solely with ACCA.

## Program coverage (Standards covered)

IFRS	Ind-AS	Details
IAS 1	Ind-AS 1	Presentation of financial statements
IAS 8	Ind-AS 8	Accounting policies, changes in accounting estimates and errors
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	Earnings 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 15	Ind-AS 115	Revenue from contracts with customers
IFRS 16	Ind-AS 116	Leases
IAS 2	Ind-AS 2	Inventories
IAS 10	Ind-AS 10	Events after the reporting period
IAS 24	Ind-AS 24	Related party disclosures
IAS 34	Ind-AS 34	Interim financial reporting
IAS 40	Ind-AS 40	Investment property
IAS 41	Ind-AS 41	Agriculture
IFRS 8	Ind-AS 108	Operating segments
IFRS 13	Ind-AS 113	Fair value measurement

## Recently Introduced IFRS

IFRS 18	Presentation and disclosure in financial statements
IFRS 19	Subsidiaries without public accountability
IFRS S1	Sustainability-related financial disclosures
IFRS S2	Climate-related disclosures

## Program deliverables

- ▶ Virtual instructor led training of 70 hours through MS Teams – 14 sessions of 5 hours each (VILT)
- ▶ Real time doubt solving through live interaction
- ▶ BPP hard copy learning material –study text and revision kit, an ACCA approved content provider
- ▶ EY presentations and publications
- ▶ Access to EY Virtual Academy

## Certificate

EY will award "Certificate of Participation" to those who secure more than 80% and above attendance in the live online sessions.

EY will award "Certificate of Completion" to participants who meet both the below criteria:

- ▶ Attendance of 80% and above in the live online sessions.
- ▶ Secure 75% and above in the MCQs based EY IFRS Assessment.

Assessment will be of 1 hour comprising of 30 MCQ. Each participant will get 3 attempts. The assessment will be live for a week after the completion of the session.

### Schedule

Sessions to be conducted every Saturday and Sunday

Batch starting from:

Sunday 22nd March 2025

Timings : 9:00 AM to 2:00 PM (IST)

### Program fee

INR 23,000/- plus taxes for Indian participants  
USD 350 for International participants

### Contact

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## Our other flagship programs

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



## 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.

## 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.

EY Learning Solutions supplements the 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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