

A close-up photograph of a person's hand holding a black pen, poised to write on a document. The document features various financial charts, including a pie chart and a line graph, along with a table of numbers. In the background, a calculator is visible on a desk. The image is framed by a blue circular graphic at the top and a blue wave-like graphic at the bottom.

**February  
2025**

# **Ind AS Course For Professionals**

With the advent of Indian Accounting Standards (Ind AS), financial statements of Indian Corporates have undergone a significant transformation in terms of accounting measurements, classification, recognition and disclosure requirements. The transition to Ind AS has triggered a paradigm shift in financial reporting which has entailed substantial changes in accounting framework with the introduction of improved and upgraded Standards and complex technical aspects. Therefore it is of utmost importance for finance professionals to be well versed in Ind AS. This course will enable you to bridge this 'GAAP' and gain a competitive advantage in the work place. Ind AS is the need of the hour and this is where our unique training programme fits in.

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## ABOUT THE COURSE

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*Recent survey suggests that India Inc is currently going through sweeping changes in financial reporting and disclosure practices. It has become imperative for professionals and companies to have an adequate skills set to face the challenges posed by Ind AS*

This intensive training session is aimed at providing an in-depth coverage on the fundamentals of Ind AS. It is particularly designed for the accounting and finance fraternity who are involved in preparation, reporting, implementation and analysis of financial statements in accordance with Ind AS. It is also ideal for professionals who need to acquire a more detailed understanding of Ind AS. With a rigorous full-time research of more than 14 years, this programme is structured in a

way to equip participants to understand and apply Ind AS in industry-specific scenarios through lucid illustrations, case studies and numerical worked examples. Key accounting requirements and important technical issues are also discussed in detail. Ind AS has become the new language of financial reporting and therefore gaining a thorough knowledge and practical application of the standards is a must have for today's professionals. Thus, our unique and advanced Ind AS Course is apt for you.

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### COURSE HIGHLIGHTS

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**70 hours 'Live' Online Training Programme** spread over a month.



**Highly technical session** conducted by leading Ind AS faculty.



Our **course materials include worked examples and lucid illustrations**. Journal entries, paragraph references and effect on FS will also be demonstrated in detail.



These virtual sessions will **upgrade your career** by arming you with skills needed to prepare Ind AS compliant financial statements.



**Clarification of queries and consultation is also offered** via digital communication. Standard application and implementation issues are also highlighted.



Soft copy of **training materials will be sent before course commences** which includes presentation slides, numerical worked problems and case laws.



We **utilise a variety of proven highly interactive learning techniques** to ensure maximum understanding, comprehension and retention of the information presented.



Our clients and participants consistently **rate our performance 'excellent' or 'outstanding'**. Our average overall score awarded to us is nine out of ten.

# LEARNING OBJECTIVES



- 1 Understand and interpret the information in financial statements under Ind AS
- 2 Implement Ind AS recognition and measurement rules for assets, liabilities, revenues and expenses
- 3 Prepare and report Ind AS compliant financial statements including group accounts
- 4 Identify various disclosure requirements relating to presentation of financial statements and notes
- 5 Analyse key accounting issues and practical considerations relating to Ind AS implementation
- 6 Learn specifically how to apply the requirements of Big 3 standards ie. (Ind AS 115, 116 and 109)
- 7 Grasp new aspects related to consolidation including subsidiaries, associates and joint arrangements
- 8 Explore application of Ind AS for several accounting areas, convergence efforts and tax implications

## COURSE INFORMATION

**Programme level**  
*Intermediate*

**Field of study**  
*Accounting and Finance*

**Preparation**  
*No advance preparation is required*

## PREREQUISITES

**All participants should have –**

1. Understanding of basic accounting principles based on any national standards. Educational or vocational background in financial reporting is recommended.
2. Reasonable command over English Language. Participants must be able to demonstrate adequate knowledge of English to undertake this course.
3. Access to computer with reliable internet connection.
4. A print-out of relevant handouts sent as course materials, a calculator and a writing pad.

## ADDED FEATURES



Our research team has **analysed India's TOP 100 company's financial statements**. During this process, we have identified several areas where corporates are deviating from Ind AS. Learn more about the **application issues faced, inconsistency in accounting treatments, lack of proper disclosures** and more.



**In-depth coverage and specific deliberations on Big 3 Standards** ie. Ind AS 115 – *Revenue*, Ind AS 116 – *Leases* and Ind AS 109 – *Financial Instruments*. They are more than just an accounting change but which has a tremendous impact. **Stay ahead of the game by gaining a comprehensive insight on these complex standards.**

# STANDARDS COVERED

Session	Topic	Session	Topic
1	<b>Ind AS 113</b> – Fair Value Measurement	13	<b>Ind AS 19</b> (Employee Benefits)
2	<b>Ind AS 12</b> – Income Taxes	14	<b>Ind AS 21</b> (Foreign Exchange)
3	<b>Ind AS 1</b> – Presentation of FS, <b>Ind AS 7</b> – Statement of Cash Flows, <b>Ind AS 33</b> – EPS, <b>Ind AS 2</b> – Inventories and <b>Ind AS 10</b> – Events after Reporting Period	15	<b>Ind AS 116</b> (Leases) including the latest amendment on Sale and Leaseback transactions
4	<b>Ind AS 16</b> – Property, Plant and Equipment	16	<i>Continued</i>
5	<b>Ind AS 36</b> – Impairment of Assets	17	<b>Ind AS 40</b> (Investment Property)
6	<b>Ind AS 37</b> – Provisions, Contingent Liabilities and Contingent Assets	18	<b>Q&amp;A session and knowledge recap</b>
7	<b>Ind AS 38</b> – Intangible Assets	19	<b>Ind AS 102</b> (Share-based Payment)
8	<b>Ind AS 8</b> – Accounting Policies, <b>Ind AS 20</b> – Government Grants, <b>Ind AS 23</b> – Borrowing Costs	20	<b>Ind AS 27, Ind AS 28, Ind AS 103, Ind AS 110, Ind AS 111, Ind AS 112</b> (Group Accounting)
9	<b>Ind AS 105</b> – Non-Current Assets Held for Sale and <b>Ind AS 108</b> – Operating Segments	21	<i>Continued</i>
10	<b>Ind AS 24</b> – Related Party Disclosures, <b>Ind AS 41</b> – Agriculture and <b>Ind AS 106</b> – Mineral Resources	22	<b>Ind AS 32, Ind AS 107</b> and <b>Ind AS 109</b> (Financial Instruments)
11	<b>Ind AS 115</b> – Revenue from Contracts with Customers	23	<i>Continued</i>
12	<i>Continued</i>	24	<b>Analysis of Ind AS compliant Financial Statements</b>

## SCHEDULE AND FEES

### Option 1 (Weekday Batch)

**Start:** 17<sup>th</sup> February, 2025

**Time:** Monday – Friday (6.30 P.M. to 9.30 PM)

**End:** 21<sup>st</sup> March, 2025

### Option 2 (Weekend Batch)

**Start:** 15<sup>th</sup> February, 2025

**Time:** Saturday (10.00 A.M. to 6.00 P.M.) and  
Sunday (10.00 A.M. to 6.00 P.M.)

**End:** 16<sup>th</sup> March, 2025

**INR 15,000\*** (All inclusive)

\* Group discount available for more than 1 nomination

## REGISTRATION

- Registration is strictly on a first come first serve basis.
- For registration, you can either send an email on [info@indasedu.com](mailto:info@indasedu.com) or SMS/Whatsapp on +91 99033 90576 with your name, designation, location, contact number and email ID.
- Payment can be made by online “wire” transfer. We also accept cash/cheque/DD.
- After registration and payment, you will receive your learner ID, training materials and other relevant details within 48 hours.

## FACULTY



**AMITABHA MUKHERJEE,**  
Founder of [IndASedu.com](http://IndASedu.com)

Dr. Mukherjee is an Ind AS / IFRS trainer, international consultant and an author of eminent respect. He has been into full-time research for the last 14 years before he founded IndASedu.com which is an online Ind AS education platform. He has trained numerous financial professionals and assisted listed companies in their Ind AS / IFRS transition both in India and abroad. He is also the first author in India to write a book on Ind AS converged with IFRS. Before this, he was an academician and an author for 3 decades.

## Few glimpses of our Ind AS Trainings, Workshops and Seminars



*In-house training for a listed farming equipment manufacturing company*



*Ind AS 115 training for Department of Telecommunications, Government of India*



*Ind AS Workshop conducted by ACAE at Astor Hotel*



*Refresher Course on Ind AS held at EIRC of ICAI*



*Training for the finance team of a listed FMCG company*



*Deliberations on Ind AS for an audit firm*

## WHO SHOULD ATTEND

- Chartered Accountants
- Auditors
- Finance Managers and Controllers
- CFOs
- Directors – Finance
- General Manager – Finance
- Practicing CS, CMA, CPA, CWA
- Heads of Accounting and Finance
- Private equity and M&A specialists
- Financial Reporting Head
- Corporate Accounts – Team Members
- Finance and Accounting – Team Members
- IT Systems Managers
- Financial and Securities Analysts
- Portfolio Managers
- Tax professionals
- Treasurers
- Banking officials
- Consultants
- Assurance professionals
- Commerce graduates
- Professors

## TEACHING METHOD

- ✓ Instructor led 'Live' online training programme with 2-way communication. Participants can ask questions in 'real time'. No pre-recorded videos.
- ✓ All standards shall be explained with numerical examples, case studies and lucid illustrations
- ✓ Greater emphasis will be laid upon practical scenarios pertinent to different industries
- ✓ Deferred tax effects (tax implications) will also be shown
- ✓ Analysis of real-life Ind AS compliant Financial Statements



**Early bird discount of 10% available** for only those registering before 3<sup>rd</sup> February, 2025



**Numbers are limited to 15** to encourage discussion, sharing of views and case study participation

## GET IN TOUCH



info@indasedu.com



+91 99033 90576



5/1B Garcha 1<sup>st</sup> Lane, Ground Floor,  
Kolkata – 700019, West Bengal

## CUSTOM PROGRAMMES

Corporates can customise this Ind AS training to suit their specific requirements and interests by combining any of the standards in an effective and time saving manner. We will develop a tailored training programme that incorporates topics ranging from basic standards to more advanced and industry-specific standards covering aspects most relevant to your business.

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