

# June 2025

## Ind AS Basics

**LIVE ONLINE**



### **INTRODUCTION**

This in-depth knowledge sharing session will provide a comprehensive overview of the key principles and reporting requirements under Ind AS. It is specifically developed for those who want to get a strong foundation in their Ind AS transition journey or looking to enhance their existing knowledge. This programme goes beyond theoretical concepts as each training module is developed and instructed by subject matter expert with hands on training and implementation experience. This 10-day Training Course will enable participants to gain a practical knowledge on Ind AS which will be explained through lucid illustrations, live cases, discussion of major technical issues, worked examples and much more.



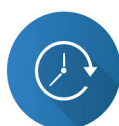
# PROGRAMME HIGHLIGHTS

- ✓ It is a 20 hours Online 'Live' Training Session spread over 2 weeks held in the evenings
- ✓ Coverage of important and significant Ind ASs which are applicable to most industries
- ✓ The Standards shall be explained with numerical examples along with paragraph references
- ✓ Since the Standards are interactive, they shall be dealt in an integrated and holistic manner
- ✓ Gain necessary skills to prepare Ind AS compliant financial statements and draft disclosures
- ✓ Clarification of queries and consultation is also offered via digitally after course concludes
- ✓ Use of case studies and real-world examples to illustrate practical application of the Standards
- ✓ Cost-effective and convenient for working accounting and finance professionals

## STANDARDS COVERED

1. Conceptual Framework
2. Fair Value Measurement (Ind AS 113)
3. Income Taxes (Ind AS 12)
4. Presentation of Financial Statements (Ind AS 1)
5. Earnings per Share (Ind AS 33)
6. Statement of Cash Flows (Ind AS 7)
7. Inventories (Ind AS 2)
8. Events after the Reporting Period (Ind AS 10)
9. Accounting Policies (Ind AS 8)
10. Property, Plant and Equipment (Ind AS 16)
11. Impairment of Assets (Ind AS 36)
12. Intangible Assets (Ind AS 38)
13. Provisions and Contingencies (Ind AS 37)
14. Investment Property (Ind AS 40)
15. Foreign Exchange (Ind AS 21)
16. Revenue (Ind AS 115)
17. Leases (Ind AS 116)
18. Financial Instruments (Ind AS 109)

## SNAPSHOT



**'Live' Online Training**  
10 Days (2 hours per session)  
(16<sup>th</sup> – 27<sup>th</sup> June, 2025)



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

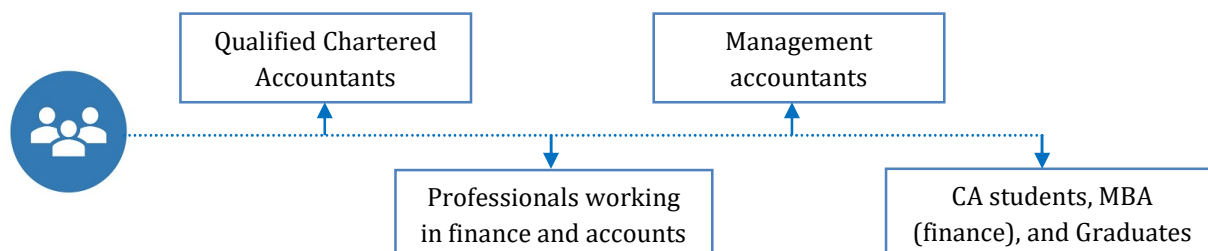


**Soft copy of course materials**  
Training slides, examples and  
cases will be delivered



**Post training support** is  
also provided for query  
resolve and technical issues

## WHO SHOULD ATTEND



# PROGRAMME OVERVIEW

Date	Session	Topics covered	Duration
16-06-25	1	Introduction to Ind AS with Conceptual Framework Fair Value Measurement (Ind AS 113)	1 h 1 h
17-06-25	2	Income Taxes (Ind AS 12)	2 h
18-06-25	3	Presentation of Financial Statements (Ind AS 1) Earnings per Share (Ind AS 33) Statement of Cash Flows (Ind AS 7)	1 h 30 m 30 m
19-06-25	4	Inventories (Ind AS 2) Events after the Reporting Period (Ind AS 10) Accounting Policies, Changes in Accounting Estimates and Errors (Ind AS 8)	40 m 40 m 40 m
20-06-25	5	Property, Plant and Equipment (Ind AS 16) Impairment of Assets (Ind AS 36)	1 h 1 h
23-06-25	6	Intangible Assets (Ind AS 38) Provisions, Contingent Liabilities and Contingent Assets (Ind AS 37)	1 h 1 h
24-06-25	7	Investment Property (Ind AS 40) The Effects of Changes in Foreign Exchange Rates (Ind AS 21)	1 h 1 h
25-06-25	8	Revenue from Contracts with Customers (Ind AS 115)	2 h
26-06-25	9	Leases (Ind AS 116)	2 h
27-06-25	10	Basic Accounting of Financial Instruments (Ind AS 32 and Ind AS 109)	2 h

There will be a Live Q&A session after each training day

## COURSE INFORMATION

<b>Instructional Delivery Method</b>	<b>Type</b> – Live <b>Program level</b> — Basic <b>Background</b> — Accounting and Finance <b>Advance preparation</b> — None
<b>Prerequisites</b>	<b>All participants should have —</b> <ol style="list-style-type: none"> <li>1. Understanding of basic accounting principles based on any national standards. Educational or vocational background in financial reporting is recommended.</li> <li>2. Reasonable command over English Language. Participants must be able to demonstrate adequate knowledge of English to undertake this course.</li> <li>3. Access to computer with reliable internet connection.</li> </ol>
<b>Why this program?</b>	Specifically designed for working professionals. It is <b>cost effective and convenient</b> in nature. With high quality training, comes high level of assistance.



**Unique Virtual Programme** to enhance your Ind AS Learning



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

## FACULTY



**AMITABHA MUKHERJEE,**  
Founder of 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 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.

## LEARNING OBJECTIVES



- 1 Learn the underlying concepts and principles of Ind AS
- 2 Understand and identify Ind AS requirements, including accounting policies and disclosures
- 3 Apply relevant accounting standards to key elements of financial reports
- 4 Explore application of Ind AS for several accounting areas, convergence efforts and tax implications
- 5 Interpret financial statements with better understanding and with improved insight
- 6 Gain working knowledge on Ind AS and enhance proficiency in financial reporting domain
- 7 Broaden your understanding of Ind AS and what it means for your organisation

## SCHEDULE AND FEES



**Start:** 16<sup>th</sup> June, 2025  
**Time:** Monday – Friday  
(7.30 P.M. to 9.30 PM)  
**End:** 27<sup>th</sup> June, 2025  
**Total:** 10 days (2 weeks)



**INR 5,000** (All inclusive)

## TEACHING METHOD

- ✓ Group 'Live' Online Session through a combination of direct instruction, exercises and interactive participation
- ✓ All standards shall be explained with numerical examples, cases and lucid illustrations
- ✓ Greater emphasis will be laid upon practical scenarios pertinent to different industries
- ✓ Explanation of major Ind AS technical requirements in a clear and concise format
- ✓ Deferred tax effects (tax implications) will also be shown
- ✓ Extensive use of case studies and real-world examples to highlight key points and practical application of the Standards

## REGISTRATION

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

## 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. For more information, kindly contact us.

## 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

### GET IN TOUCH



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