

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 (DiplIFRS) 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)
 - ▶ 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



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.



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 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 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

Recorded Videos

IFRS 1	Ind-AS 101	First-time adoption of international financial reporting standards
IAS 34	Ind-AS 34	Interim financial reporting

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 Sunday

Batch starting from:

Saturday, 15th June 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

For more information contact:

Shweta Manchanda

E: Shweta.manchanda@in.ey.com

M: + 91 98116 38456

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 _____...

Anand Akhouri

Director

Email: anand.akhouri@in.ey.com

Neha Chawla Tuteja

Senior Manager

Email: neha.tuteja@in.ey.com

Our offices

Ahmedabad

22nd Floor, B Wing, Privilon
Ambli BRT Road, Behind Iskcon Temple
Off SG Highway
Ahmedabad - 380 059
Tel: + 91 79 6608 3800

Bengaluru

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

Ground & 1st Floor
11, 'A' wing
Divyasree Chambers
Langford Town
Bengaluru - 560 025
Tel: + 91 80 6727 5000

Bhubaneswar

8th Floor, O-Hub, Tower A
Chandaka SEZ, Bhubaneswar
Odisha - 751024
Tel: + 91 674 274 4490

Chandigarh

Elante offices, Unit No. B-613 & 614
6th Floor, Plot No- 178-178A
Industrial & Business Park, Phase-I
Chandigarh - 160 002
Tel: + 91 172 6717800

Chennai

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

Delhi NCR

Ground Floor
67, Institutional Area
Sector 44, Gurugram - 122 003
Haryana
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
Gautam Budh Nagar, U.P.
Noida - 201 304
Tel: + 91 120 671 7000

Hyderabad

THE SKYVIEW 10
18th Floor, "SOUTH LOBBY"
Survey No 83/1, Raidurgam
Hyderabad - 500 032
Tel: + 91 40 6736 2000

Jaipur

9th floor, Jewel of India
Horizon Tower, JLN Marg
Opp Jaipur Stock Exchange
Jaipur, Rajasthan - 302018

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

3rd Floor, Unit No 301
Building No. 1
Mindspace Airoli West (Gigaplex)
Located at Plot No. IT-5
MIDC Knowledge Corridor
Airoli (West)
Navi Mumbai - 400708
Tel: + 91 22 6192 0003

Pune

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

10th Floor, Smartworks
M-Agile, Pan Card Club Road
Baner, Taluka Haveli
Pune - 411 045
Tel: + 91 20 4912 6800

EY exists to build a better working world, helping to create long-term value for clients, people and society and build trust in the capital markets.

Enabled by data and technology, diverse EY teams in over 150 countries provide trust through assurance and help clients grow, transform and operate.

Working across assurance, consulting, law, strategy, tax and transactions, EY teams ask better questions to find new answers for the complex issues facing our world today.

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. Information about how EY collects and uses personal data and a description of the rights individuals have under data protection legislation are available via ey.com/privacy. EYG member firms do not practice law where prohibited by local laws. For more information about our organization, please visit 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.

Ernst & Young Associates LLP is a Limited Liability Partnership, registered under the Limited Liability Partnership Act, 2008 in India, having its registered office at 6th Floor, Worldmark-1, Asset Area 11, Hospitality District, Indira Gandhi International Airport, New Delhi-110037, India.

© 2024 Ernst & Young Associates LLP. Published in India.
All Rights Reserved.

EYIN2408-016
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.

ey.com/en_in

