



Ind AS Implementation Committee
The Institute of Chartered Accountants of India

Standard Session Plan for Certificate Course on Ind AS

Time: 9:30 AM to 5:30 PM

First Session starts at 9:30 AM

Second Session starts at 2:00 PM

Day	Session	Topic	Faculty
1 st Day	First Half	<ul style="list-style-type: none"> • Overview of Ind AS and road map • Ind AS 1 : Presentation of Financial Statements • Comparison with corresponding IAS/IFRS and existing AS • Examples and Case studies 	
	Second Half	<ul style="list-style-type: none"> • Ind AS 7, Statement of Cash Flows • Ind AS 8, Accounting Policies, Changes in Accounting Estimates and Errors • Ind AS 10, Events after the Reporting Period • Comparison with corresponding IAS/IFRS and existing AS • Examples and Case studies 	
2 nd Day	First Half	<ul style="list-style-type: none"> • Ind AS 2, Inventories • Ind AS 16, Property, Plant and Equipment • Ind AS 40, Investment Property • Comparison with corresponding IAS/IFRS and existing AS • Examples and Case studies 	
	Second Half	<ul style="list-style-type: none"> • Ind AS 38, Intangible Assets • Ind AS 41, Agriculture • Comparison with corresponding 	

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		IAS/IFRS and existing AS <ul style="list-style-type: none"> • Examples and Case studies 	
3 rd Day	First Half	<ul style="list-style-type: none"> • Ind AS 105, Non-current Assets Held for Sale and Discontinued Operations • Ind AS 36, Impairment Assets • Comparison with corresponding IAS/IFRS and existing AS • Examples and Case studies 	
	Second Half	<ul style="list-style-type: none"> • Ind AS 23, Borrowing Costs • Ind AS 17, Leases • Appendix C to Ind AS 17, corresponding to IFRIC 4, Determining whether an Arrangement contains a Lease • Comparison with corresponding IAS/IFRS and existing AS • Examples and Case studies 	
4 th Day	First Half	<ul style="list-style-type: none"> • Ind AS 21: The Effects of Changes in Foreign Exchange Rates • Ind AS 12: Income Taxes • Comparison with corresponding IAS/IFRS and existing AS • Examples and Case studies 	
	Second Half	<ul style="list-style-type: none"> • Ind AS 33: Earnings Per Share • Ind AS 24: Related party Disclosures • Ind AS 108: Operating Segments • Comparison with corresponding IAS/IFRS and existing AS • Examples and Case studies 	
5 th Day	First Half	<ul style="list-style-type: none"> • Ind AS 110, Consolidated Financial Statements • Ind AS 112, Disclosure of Interests in Other Entities (related to Subsidiaries) • Comparison with corresponding IAS/IFRS and existing AS • Examples and Case studies 	
	Second Half	<ul style="list-style-type: none"> • Ind AS 111, Joint Arrangements • Ind AS 112, Disclosure of Interests in Other Entities (related to Joint Arrangements) 	

Day	Session	Topic	Faculty
		<ul style="list-style-type: none"> • Ind AS 27, Separate Financial Statements • Ind AS 28, Investments in Associates and Joint Ventures • Comparison with corresponding IAS/IFRS and existing AS • Examples and Case studies 	
6 th Day	First Half	<ul style="list-style-type: none"> • Ind AS 103, Business Combinations • Comparison with corresponding IAS/IFRS and existing AS • Examples and Case studies 	
	Second Half	<ul style="list-style-type: none"> • Ind AS 19, Employee Benefits • Ind AS 37, Provisions, Contingent Liabilities and Contingent Assets • Comparison with corresponding IAS/IFRS and existing AS • Examples and Case studies 	
7 th Day	First Half	<ul style="list-style-type: none"> • Ind AS 113, Fair Value Measurement • Comparison with corresponding IAS/IFRS and existing AS • Examples and Case studies 	
	Second Half	<ul style="list-style-type: none"> • Definitions related to Financial Instruments • Ind AS 32, Financial Instruments: Presentation • Comparison with corresponding IAS/IFRS and existing AS • Examples and Case studies 	
8 th Day	Full Day	<ul style="list-style-type: none"> • Ind AS 109, Financial Instruments • Ind AS 107, Financial Instruments: Disclosures • Comparison with corresponding IAS/IFRS and existing AS • Examples and Case studies 	
9 th Day	Full Day	<ul style="list-style-type: none"> • Ind AS 11, Construction Contracts and Ind AS 18, Revenue • Comparison with corresponding IAS/IFRS and existing AS 	
10 th Day	First Half	<ul style="list-style-type: none"> • Ind AS 102, Share-based Payment • Comparison with corresponding 	

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		IAS/IFRS and existing AS <ul style="list-style-type: none"> • Examples and Case studies 	
	Second Half	Remaining Ind AS to be covered briefly not covered in earlier sessions <ul style="list-style-type: none"> • Ind AS 104, Insurance Contracts • Ind AS 106, Exploration for and Evaluation of Mineral Resources • Ind AS 114, Regulatory Deferral Accounts • Ind AS 20, Accounting for Government Grants and Disclosure of Government Assistance • Ind AS 29, Financial Reporting in Hyperinflationary Economies • Ind AS 34, Interim Financial Reporting • Comparison with corresponding IAS/IFRS and existing AS 	
11 th Day	First Half	<ul style="list-style-type: none"> • Moving from Indian-GAAP to Ind AS • Ind AS 101, First-time Adoption of Indian Accounting Standards • Comparison with corresponding IAS/IFRS • Examples and Case studies 	
	Second Half	<ul style="list-style-type: none"> • Ind AS based Schedule III • Examples & Case Studies 	
12 th Day	First Half	<ul style="list-style-type: none"> • Integrated case studies 	
	Second Half	<ul style="list-style-type: none"> • Approach towards Ind AS-convergence: Evaluation; Project Setup for Implementation; System Implementation; Identification of various elements under Ind AS; determination of accounting policies; manpower training requirements, etc. 	