



RAMANUJAN COLLEGE

(University of Delhi)

Accredited Grade "A" by NAAC
ISO 9001-2008 Certified Organisation

Kalkaji, New Delhi - 110019

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www.ramanujancollege.ac.in

www.rcdu.in



Applications are invited for 3rd batch of Diploma Course

on

International Financial Reporting Standards (IFRS)

6th January to 28th April, 2018

at

RAMANUJAN COLLEGE (University of Delhi), Kalkaji



Organized by

Ramanujan College (University of Delhi), Kalkaji, New Delhi - 110019.

In Association With

Indian Accounting Association, NCR Chapter,

Chief Patron - CA AMARJIT CHOPRA, Chairman NACAS, Ex. President, ICAI

Patron - C.A (Dr) GIRISH AHUJA, Tax Management Consultant, Director, SBI

ABOUT THE COURSE

In this globalized era, Generally Accepted Accounting Principles (GAAPs) are becoming rare and IFRSs are gaining momentum across the world. These are accepted as a single accounting language for preparation of financial statements. This universal recognition of IFRSs has established a common platform for accounting profession in the whole world and created a need for finance and accounting professionals to gain knowledge and expertise on these standards.

The Diploma Course duly recognised by UGC is being offered by **Ramanujan College, University of Delhi** in association with **Indian Accounting Association, NCR Chapter**. Considering the various advances taking place in the field of Indian and International Accounting, the pressure on the Professionals, Academicians and Young Accountants is day-by-day increasing. In order to have an in depth knowledge of the Indian and International Accounting Standards along with the accounting practices, in today's highly volatile world, this course provides an opportunity to Practitioners and Academicians in the area of accounting to make themselves capable of handling complexities and volatilities of the dynamic Indian and International Accounting world.

FOCUS OF THE COURSE

This course intends to attain the following objectives:

- Introduction of the Concept of IFRS
- Developing understanding on IFRS.
- Comparison of IFRS with Existing Indian Accounting Standards.
- Issues in relation to IFRS.
- Conversion of Financial Statements prepared on the basis of Indian GAAPs to IFRS based financial statements

COURSE COVERAGE

Topics	
Day 1 Pre-Lunch Session	<ul style="list-style-type: none">• Need and Opportunities in Ind AS• Overview of Indian AS and Road Map for Implementation• Indian AS 1 : Presentation of Financial Statements• Comparison with corresponding IAS/IFRS and Existing AS• Examples and Case Studies
Day 1 Post-Lunch Session	<ul style="list-style-type: none">• Indian AS 7, Statement of Cash Flows• Indian AS 8, Accounting Policies, Changes in Accounting Estimates and Errors• Indian AS 10, Events after the Reporting Period• Comparison with corresponding IAS/IFRS and Existing AS• Examples and Case Studies

Topics

Day 2 Pre-Lunch Session

- Indian AS 2, Inventories
- Indian AS 16, Property, Plant and Equipment
- Indian AS 40, Investment Property
- Comparison with corresponding IAS/IFRS and Existing AS
- Examples and Case Studies

Day 2 Post-Lunch Session

- Indian AS 38, Intangible Assets
- Indian AS 41, Agriculture
- Comparison with corresponding IAS/IFRS and Existing AS
- Examples and Case Studies

Day 3 Pre-Lunch Session

- Indian AS 23, Borrowing Costs
- Indian AS 17, Leases
- Appendix C to Indian 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

Day 3 Post-Lunch Session

- Indian AS 105, Non-current Assets held for Sale and Discontinued Operations
- Indian AS 36, Impairment Assets
- Comparison with corresponding IAS/IFRS and Existing AS
- Examples and Case Studies

Day 4 Pre-Lunch Session

- Indian AS 33: Earnings per Share
- Indian AS 24: Related Party Disclosures
- Indian AS 108: Operating Segments
- Comparison with corresponding IAS/IFRS and Existing AS
- Examples and Case Studies

Day 4 Post-Lunch Session

- Indian AS 21: The Effects of Changes in Foreign Exchange Rates
- Indian AS 12: Income Tax
- Comparison with corresponding IAS/IFRS and Existing AS
- Examples and Case Studies

Day 5 Pre-Lunch Session

- Indian AS 110, Consolidated Financial Statements
- Indian AS 112, Disclosure of Interests in Other Entities (related to Subsidiaries)
- Comparison with corresponding IAS/IFRS and Existing AS
- Examples and Case Studies

Topics

Day 5 Post-Lunch Session

- Indian AS 111, Joint Arrangements
- Indian AS 112, Disclosure of Interests in Other Entities (related to Joint Arrangements)
- Indian AS 27, Separate Financial Statements
- Indian AS 28, Investments in Associates and Joint Ventures
- Comparison with corresponding IAS/IFRS and Existing AS
- Examples and Case Studies

Day 6 Pre-Lunch Session

- Indian AS 103, Business Combinations
- Indian AS 20, Accounting for Government Grants and Disclosure of Government Assistance
- Comparison with corresponding IAS/IFRS and Existing AS
- Examples and Case Studies

Day 6 Post-Lunch Session

- Indian AS 19, Employee Benefits
- Indian AS 37, Provisions, Contingent Liabilities and Contingent Assets
- Comparison with corresponding IAS/IFRS and Existing AS
- Examples and Case Studies

Day 7 Pre-Lunch Session

- Definitions related to Financial Instruments
- Indian AS 32, Financial Instruments: Presentation
- Comparison with corresponding IAS/IFRS and Existing AS
- Examples and Case Studies
- Indian AS 109, Financial Instruments
- Indian AS 107, Financial Instruments: Disclosures
- Comparison with corresponding IAS/IFRS and Existing AS
- Examples and Case studies

Day 7 Post-Lunch Session

- Indian AS 113, Fair Value Measurement
- Indian AS 102, Share-Based Payment
- Comparison with corresponding IAS/IFRS
- Examples and Case Studies

Day 8 Pre-Lunch Session

- Indian AS 11 Construction Contracts
- Indian AS 18 Revenue
- Comparison with corresponding IAS/IFRS and Existing AS
- Examples and Case Studies

Topics

Day 8 Post-Lunch Session

- Indian AS 104, Insurance Contracts
- Indian AS 106, Exploration for and Evaluation of Mineral Resources
- Indian AS 114, Regulatory Deferral Accounts
- Indian AS 29, Financial Reporting in Hyperinflationary Economies
- Comparison with corresponding IAS/IFRS and Existing AS
- Examples and Case Studies

Day 9 Pre-Lunch Session

- Indian AS 34, Interim Financial Reporting
- Indian AS 101, First-time Adoption of Indian Accounting Standards
- Comparison with corresponding IAS/IFRS and Existing AS

Day 9 Post-Lunch Session

- Moving from Indian-GAAP to Indian AS
- Indian AS based Schedule III
- Integrated Case Studies including Practical Discussion by discussing Ind AS Financial
- Approach towards Indian AS-Convergence/ Implementation; Identification of various elements under Indian AS; Determination of Accounting Policies; etc.

METHODOLOGY

Course would be delivered through combination of:

1. Interactive Lectures & Discussions
2. Case Studies / Exercises / Evaluation Tests

RESOURCE PERSONS

Program will be delivered by experts in the area of Accounting. Select eminent faculty includes: CA Amarjit Chopra, Dr. Avinash Chander (Former Secretary Accounting Standard Board and Former Director -Technical, ICAI), CA Alok Garg, CA Pankaj Sharma, CA Parveen Kumar, CA Dhruv Aggarwal and CA Sanjeev Singhal.

WHO SHOULD ATTEND?

1. Faculty Members and students pursuing or passed courses like BBA, MBA with specialization in Finance & Accounting, Chartered Accountancy (CA), Cost & Works Accountant, Company Secretary (CS), Certified Financial Planner (CFP), Chartered Financial Analyst (CFA) and any other relevant course in the area of finance and accounting.
2. Professionals / Executives from Industry engaged in Accounting and Finance.

COURSE FEES

Participation Fee per person INR Rs.7500/- & Rs. 1500/- for Study Material.

VENUE

**Ramanujan College, University Of Delhi,
Kalkaji, New Delhi-110019**

REGISTRATION

- Only limited seats are available. Registration starts from 1st November 2017 and shall be made on “first come, first serve” basis.
- Please note that no refund of fees shall be made later on.
- The Course is being conducted on non-residential basis.
- Participation fees should be paid by a Cheque/DD/PO drawn in favour of “Principal, Ramanujan College” payable at Delhi or On line NEFT/RTGS

Name of A/c. Holder : Principal, Ramanujan College
Account No. : 0156000100507869
IFSC Code : PUNB0015600
Bank : Punjab National Bank
Bank Address : 36, Krishna Market, Kalkaji, New Delhi-19
Branch & Branch Code : Kalkaji & 015600

- It can also be paid in cash at the office mentioned below along with duly filled application form.
- Fees can be deposited in cash at Ramanujan College along with duly filled application form to Mr .Ram Prasad Jana, Dealing Assistant, Ramanujan College (9899509433).
- The registration form duly filled in along with participation fee should reach by 30th December, 2017 to:

***Principal
Ramanujan College, University of Delhi***

- For further queries please contact: Dr. J. L. Gupta, E. C. Member, D. U. (9868124224), Mr Pankaj Gupta, Asst Prof., Ramanujan College (9911657628), Dr. Anjali Gupta, Asst Prof., A.R.S.D College (9811385880).

COMMENCEMENT, DURATION AND TIMINGS OF THE COURSE

- Course will commence from 6th of January 2018.
- Duration of the Course: more than 60 hrs.(Three months), classes will be held on Saturdays.
- Time : 9:30 AM to 5.30 PM -first session starts at 9:30 AM and second session at 2:00 PM
- One month internship is compulsory for all the participants.

CERTIFICATE OF IFRS COURSE

The requisite “Certificate of IFRS Course” will be issued to the participants on successful evaluation and completion of the course.

Organizing Committee

1. **Prof. Nageshwar Rao**, Vice Chancellor, Uttarakhand Open University, Haldwani, Nainital
2. **Prof. I. M. Pandey**, Director General, Delhi School of Business & Vivekanand Institute of Professional Studies, Former Dean IIM Ahmedabad
3. **CA (Dr.) Girish Ahuja**, Tax Management Consultant and Director, SBI
4. **Dr Avinash Chandra**, Former Secretary Accounting Standard Board and Former Director – Technical, ICAI
5. **Dr. S. P. Aggarwal**, Principal, Ramanujan College, Executive Member, IAA, NCR Chapter
6. **Prof. C.P. Gupta**, Dept. of Financial Studies, Former Dean Faculty of Commerce and Business
7. **CA Anuradha Jain**, Director, Deloitte Haskins and Sells
8. **Prof. Abdul Aziz Ansari**, Head and Dean Faculty of Commerce and Business Studies, Jamia Millia Islamia, V.P, IAA, NCR Chapter
9. **Dr. Rekha Dayal**, Associate Prof., JMC, Ex-Member Executive council, D.U., V.P., IAA, NCR Chapter
10. **Prof. Madhu Vij**, Dept. of Business Administration, FMS, D.U., Executive Member, IAA, NCR Chapter
11. **Dr. Rajendra Kumar**, Associate Prof., Rajdhani College, D.U, Joint Secretary, IAA, NCR Chapter
12. **Dr. J. L. Gupta**, Member, Executive Council, DU, Ex. Associate Prof., ARSD College, DU, Secretary, IAA, NCR Chapter
13. **CA. (Dr.) Sanjeev Singhal**, S.R. Batliboi & Co. (LLP) Partner, Member E & Y Global
14. **CA. Alok Garg**, Visiting Faculty ICAI
15. **CA. Atul Gupta**, Central Council Member, ICAI & Chairman, Board of Studies, ICAI
16. **Dr. R.K. Gupta**, Principal, PGDAV (Eve.) College, DU
17. **Dr. Rajesh Giri**, Principal, Rajdhani College, DU
18. **Dr. Pawan Kumar Sharma**, Principal, Dyal Singh College (Eve.) DU
19. **Dr. Vipin Agarwal**, Principal, Sri Aurobindo College (Eve.) DU
20. **Dr. Pramila Kumar**, Principal, Gargi College, DU
21. **Dr. Rakesh Kumar Gupta**, Principal, Ram Lal Anand College, DU
22. **Dr. Rajiv Chopra**, Principal, Delhi College of Arts & Commerce (DCAC), DU
23. **Dr. T.K. Mishra**, Associate Prof., Ramanujan College, DU
24. **Dr. Anjali Gupta**, Assistant Prof. ARSD College, D.U.–Course Coordinator
25. **Dr. Mohinder Paul**, Assistant Prof. Ramanujan College, D.U.–Course Convenor
26. **Mr. Pankaj Gupta**, Assistant Prof. Ramanujan College, D.U.–Course Coordinator
27. **Mrs. Sonia**, Assistant Prof. Ramanujan College, D.U.–Course Coordinator

