



CA | CMA | Ind As www.sagcl.com

# Ind-AS Simplified for Professionals



**CA Sudarshan Agrawal** 

**Trainer & Mentor** 

30 years of Mentoring CA, CMA Aspirants & Qualified Professionals. Credited with mentoring maximum rankers from eastern India



ACROSS PLATFORMS

Sudarshan Agrawal

**Trainer & Mentor** 



#### An Overview

"In almost all domains across Commerce - Management, Finance, Taxation, Audit; reading and understanding the financial statements is the most basic task. This is not possible without understanding and updating oneself about the basis of preparation, i.e. Ind AS. I am glad to launch a 35-hour quick, yet comprehensive understanding of Ind AS for Professionals across all domains in a classroom format to understand the core of all the standards in the simplest manner."

"Teaching Chartered Accountant aspirants for over 3 decades, it gives me immense pleasure to see my students reach such heights. My interaction with my past students, regarding the challenges faced by them in the implementation of Ind - AS and my own experience in going through annual reports while tracking financial markets for decades, pushed me to design this course for professionals. I feel happy to teach my old students once again."

Sudarshan Agrawal

Who should take this course?

- Chartered Accountants, Company Secretaries, ICMA, and other finance professionals
- Semi Qualified CA, CS, ICMA working in accounting domain
- ★ Finance Managers, Financial Controllers, Accountants
- **→** MBA finance working in accounting domain

# Course Objective & Benefits

This course is designed to cover Ind - AS, as notified by the Ministry of Corporate Affairs (MCA). It has a detailed coverage of various Ind-AS (Indian Accounting Standards) including Ind-AS 115- Revenue from contract with Customers, Ind - AS 116 - Leases, Ind - AS 109 - Financial Instruments (Including Hedge Accounting and Impairment under ECL framework) and other complex areas.

The program aims to provide the understanding on the evolution of Ind- AS through my teaching experience over last two decades, while focusing on practical challenges faced by professionals in the industry in application of them. The program covers discussion on recognition, measurement, presentation and disclosure requirements for different Ind AS and key differences between Ind-AS, AS and IFRS.

On completion of the Course, professionals should be able to:

- Understand and explain the structure of the framework of Ind- AS
- Apply relevant Ind AS standards to key elements of financial reporting
- + Identify and apply disclosure requirements for companies in financial reports and notes
- Achieve a practical understanding of the key concepts and complex areas in the fields of reporting and disclosures



# Course Coverage (Standards Covered)

Ind AS		
ina AS	Topic	Duration
	Introduction to Indian	0:40
	Accounting Standards	
1	Presentation of Financial	1:44
_	Statements	
2	Inventories	0:48
7	Statement of Cash Flows	0:45
8	Accounting Policies, Changes in Accounting Policies, Changes in Accounting Estimates and Errors	0:25
10	Events After The Reporting Period	0:33
12	Income Taxes	1:03
16	Property, Plant And Equipment	1:31
19	Employee Benefits	1:02
20	Accounting for Government Grants and Disclosure of Government Assistance	0:31
21	The Effects Of Changes In Foreign Exchange Rates	1:09
23	Borrowing Costs	0:44
24	Related Party Disclosures	0:45
27	Separate Financial Statements	0:13
28	Investment In Associates And Joint Ventures	0:33
32	Financial Instruments: Presentation	
107	Financial Instruments: Disclosures	4:10
109	Financial Instruments	

Ind AS	Торіс	Duration
33	Earnings Per Share	1:34
34	Interim Financial Reporting	0:38
36	Impairment Of Assets	1:02
37	Provisions, Contingent Liabilities And Contingent Assets	0:41
38	Intangible Assets	0:39
40	Investment Property	0:22
41	Agriculture	0.21
101	First Time Adoption of Indian Accounting Standards	1:12
102	Accounting For Share Based Payment	1:18
103	Business Combination	1:32
105	Non-Current Assets Held for Sale and Discontinued Operations	0:58
108	Operating Segments	0:46
110	Consolidated Financial Statements	0:53
111	Joint Arrangements	0:14
113	Fair Value Measurement	0:56
115	Revenue From Contracts With Customers	2:46
116	Leases – Introduction	1:58
	Total	34:22



#### Course deliverables

- 35 Hours of Video Sessions
- Life time access to Video lectures in Usb drives
- Query handling through WhatsApp on designated days

#### Contact us

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- for Individual participation +91-7596033311
- for Corporates +91-9903353333

Corporates can mail us at register@sagcl.com

#### Course Fee

₹9,000











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## **Delivery Mode**

Video Lectures

#### Certificate and Assessment

Participants will receive a 'Certificate of completion' at the end of the course and the assessment.

### About the Trainer

CA Sudarshan Agrawal has been coaching CA aspirants, ever since 1995. He has been a mentor to thousands of students in over two decades, training more than 60k students from his classroom in Kolkata. He is credited with producing the maximum number of rank holders, including AIR-1 (IPC & Final) from Eastern India.It is the most gratifying experience to see the students reach heights in their careers across the globe across MNCs, banks, Audit and Consulting firms, practice, and businesses.



CA Sudarshan Agrawal Trainer & mentor







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