

# PwC's Academy in India

**Learn with us!**

**Preparation course for the ACCA Diploma in International Financial Reporting**

July 2020



# PwC's Academy in India



**With us you will achieve more!**

PwC's Academy is a learning and education service offering of PwC India. It provides training courses based on the best practices of PwC's global network of firms and brings real-life business experiences into the classroom.

Based on our in-depth subject matter knowledge, we seek to deliver unique learning experiences in the areas of finance and accounting that are stimulating, engaging and valuable, and which continue to have an impact long beyond the completion of the course.

PwC's Academy focuses on improving the knowledge, skills, competence and expertise of professionals and students in the areas of finance and accounting. This in turn will help organisations meet the challenges arising in the rapidly changing regulatory and financial reporting landscape of corporate India.

Our facilitators/instructors are experienced practitioners who have undergone extensive training. They have worked with leading organisations around the world and advised them on many complex financial and reporting matters.



**About the qualification**

PwC's Academy invites you to enrol in an online training programme that will prepare you for the qualification exam of the ACCA Diploma in International Financial Reporting (ACCA DiplIFR).

The ACCA DiplIFR is an IFRS qualification by the Association of Chartered Certified Accountants (ACCA), the leading global accounting body involved in the development of IFRS, which are issued by the International Accounting Standards Board (IASB).

With over 157 countries requiring or permitting the use of IFRS, IFRS standards have gone on to become the de facto global language of financial reporting and are used extensively across developed, emerging and developing economies. The ACCA DiplIFR course is designed to develop your knowledge and understanding of IFRS.

The course also helps the participant to learn how to apply IFRS, as well as the concepts and principles which underpin them.

This programme is designed for finance and accounting professionals who wish to acquire skills in reporting under IFRS and become certified ACCA professionals.





## Participants will receive

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- the internationally recognised ACCA DipIFR Certificate\*
- an in-depth understanding of the principles and rules of IFRS
- knowledge of the specific requirements of IFRS for the recognition, measurement, presentation and disclosure of elements of financial statements
- skills in the preparation of financial statements under IFRS, including consolidated financial statements
- experience in forming professional judgement on the practical application of IFRS
- in-depth training on the new revenue and leasing standards (IFRS 15 and IFRS 16) with industry-specific illustrations
- an overview of the differences between IFRS and Ind AS.

\*On successful completion of the examination conducted by the ACCA independently.



## The target audience

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This programme is designed for finance and accounting professionals who wish to acquire skills in reporting under IFRS and become certified ACCA professionals.



## Why PwC's Academy?

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- Classes are conducted by experienced PwC instructors with extensive practical experience.
- Ind AS concepts are covered as part of the curriculum.
- A participation letter is provided for achieving 80% attendance in the classes during the training programme.







## Participants will be provided with

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- comprehensive study material
- comprehensive question bank with solutions
- mock tests
- interactive support from the instructor during the sessions
- administrative support in collecting documents for exam registration.



## Course details

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The course will be delivered online by PwC professionals:

- live online sessions using WebEx
- batch starts: 29 August 2020
- days: every Saturday – 10:30 am to 5:30 pm



## Course fee

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**27,500** INR\*

\*The fee covers all necessary study material but excludes applicable taxes and the exam registration fees payable to the ACCA for the DiplIFR exam.

A discount of up to 10% is available on early registration and group registration.

For more details and information on the registration process, please visit [www.pwc.in/PwCAcademy](http://www.pwc.in/PwCAcademy)





## Course coverage\*

### Session 1

The conceptual framework for financial reporting  
IAS 1 Presentation of financial statements  
IAS 2 Inventory  
IAS 16 Property, plant and equipment

### Session 2

IFRS 3 Business combinations (Part 1)  
IFRS 10 Consolidated financial statements (Part 1)

### Session 3

IFRS 10 Consolidated financial statements (Part 2)  
IFRS 3 Business combinations (Part 2)  
IAS 28 Investments in associates and joint ventures  
IFRS 11 Joint arrangements

### Session 4

IAS 36 Impairment of assets  
IAS 37 Provisions, contingent liabilities and contingent assets  
IFRS 6 Exploration for and evaluation of mineral resources  
IFRS for small and medium-sized entities

### Session 5

IAS 12 Income taxes  
IAS 40 Investment property  
IAS 38 Intangible assets  
IFRS 2 Share-based payment

### Session 6

Financial instruments  
IAS 19 Employee benefits  
IAS 21 Effects of changes in foreign exchange rates  
IAS 17 Leases  
IFRS 16 Leases

### Session 7

IFRS 15 Revenue from contracts with customers  
IAS 20 Accounting for government grants and disclosure of government assistance  
IAS 23 Borrowing costs

### Session 8

Financial instruments – Part 2  
IFRS 5 Non-current assets held for sale and discontinued operation  
IFRS 8 Operating segments

### Session 9

IFRS 1 First-time adoption of IFRS  
IAS 33 Earnings per share  
IAS 8 Accounting policies, changes in accounting estimates and errors  
IFRS 13 Fair value measurement  
IAS 24 Related party disclosures

### Session 10

Question papers from prior exams/mock exam

\*Indicative course schedule; may be subject to change.

# About PwC

At PwC, our purpose is to build trust in society and solve important problems. We're a network of firms in 157 countries with over 276,000 people who are committed to delivering quality in assurance, advisory and tax services. Find out more and tell us what matters to you by visiting us at [www.pwc.com](http://www.pwc.com).

In India, PwC has offices in these cities: Ahmedabad, Bengaluru, Bhopal, Chennai, Delhi NCR, Hyderabad, Kolkata, Mumbai, Pune and Raipur. For more information about PwC India's service offerings, visit [www.pwc.in](http://www.pwc.in)

PwC refers to the PwC network and/or one or more of its member firms, each of which is a separate legal entity. Please see [www.pwc.com/structure](http://www.pwc.com/structure) for further details.

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# About the ACCA

ACCA (the Association of Chartered Certified Accountants) is the global body for professional accountants, offering business-relevant, first-choice qualifications to people of application, ability and ambition around the world who seek a rewarding career in accountancy, finance and management.

ACCA supports its more than 228,000 members and 627,000 students in 181 countries, helping them to develop successful careers in accounting and business, with the skills required by employers. ACCA works through a network of 104 offices and centres and more than 7,571 approved employers worldwide, who provide high standards of employee learning and development.

## pwc.in

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