

FORTH COMING PROGRAMMES

Dates	Topic	Venue
28-30th July, 2010	Corporate Tax-Planning, Compliance and Management	Chennai
28-30th July, 2010	Cost Management for Cost Competitiveness	Chennai

COURSE DIRECTOR

DR. TP GHOSH M.Com., Ph.d., FCA, FICWA

Dr. T. P. Ghosh is prolific writer in the area of accounting and finance. His book Accounting Standards and Corporate Accounting Practices is an authentic commentary on the national and international financial reporting standards. His recent books on understanding IFRSs and IFRSs simplified have become equally popular. He wrote extensively in the Gulf News on contemporary financial issues in the GCC and on contemporary accounting issues in the Corporate Professionals today published by Taxmann, New Delhi.

Dr. Ghosh was formerly Director of Studies in the Institute of Chartered Accountants of India. He was a member of the J. J. Irani Committee constituted for the Simplification of the Company Law by Ministry of Corporate Affairs (Government of India). Presently, he is a Professor at the Institute of Management Technology, Dubai.

ABOUT THE INSTITUTE

The Institute of Cost & Works Accountants of India was established by the Government of India as an autonomous professional Institute in 1959 to provide training, education and research facilities in cost and management accounting. The Institute is a member of the International Federation of Accountants (IFAC), the Confederation of Asian & Pacific Accountants (CAPA) and the South Asian Federation of Accountants (SAFA).

THE TRAINING PROGRAMMES

The Institute's efforts are directed towards quality training and introducing new programmes to meet emerging challenges of the corporate world.

Broadly the programmes are classified as :

- Training programmes for practicing managers of both public and private sectors, Banks, Financial Institutions, Insurance Companies and Government Departments.
- Programmes for its own professional members, and
- Tailor-made in-house training programmes for industry, government departments and public services. It also offers specific programmes for agriculture, defence, railways, telecom and public utility services.

President
SHRI G.N. VENKATARAMAN
Vice President
SHRI B.M. SHARMA
Chairman, Continuing
Education Programme Committee
SHRI A.G. DALWADI

3-day Intensive Workshop and Case Studies

by

Dr. T. P. Ghosh

on

IFRS Convergence

at

Mumbai : 26, 27 & 28 May, 2010

Bangalore : 9, 10 & 11 June, 2010

Delhi : 7, 8 & 9 July, 2010

CEP Credit
10 Hrs



ICWAI

THE INSTITUTE OF COST & WORKS ACCOUNTANTS OF INDIA

(Set up under an Act of Parliament)

Workshop coverage:

Day 1

Basic of IFRSs

- Overview of IFRSs
- Presentation of Financial Statements
- Events after the Reporting Period
- Accounting policies, Changes in Accounting Estimates and Errors
- Property, Plant and Equipment
- Decommissioning, Site Restoration and Similar Liabilities
- Investment Property
- Intangible Assets
- Non-current Assets Held for Sale and Discontinued Operations
- Leases
- Revenue
- Borrowing Costs
- Employee Benefits
- Government Grants and Disclosure of Government Assistance
- Related Party Disclosures
- Customer Loyalty Programme
- Agreement to Sale Real Estate
- Contribution from Customers
- Case Analysis : Componentisation and Revaluation of Property, Plant and Equipment

Day 2

Financial Instruments

- IAS 32 Financial Instruments : Presentation

- IAS 39 Financial Instruments : Recognition and Measurement
- IFRS 9 Financial Instruments : Disclosures
- IFRS 7 Financial Instruments
- Subsidised loans
- Valuation and accounting for currency forwards, swaps, and options
- Hedge Accounting
- IFRIC 19 Extinguishing financial liabilities by equity instruments

Consolidation Issues

- Consolidation of domestic and foreign subsidiaries – Translation reserve
- Investments in associates
- Domestic and foreign joint ventures
- IFRS 3 Business Combinations
- Consolidated Statement of Cash Flows
- Restatements of accounts

Day 3

First Time of Adoption of IFRS

- Exemptions from retrospective application of IFRS – compulsory and optional exemptions
- Fair value measurement
- Preparation of opening Statement of Financial Position
- Reconciliation
- **Operating Segment Analysis**
- **Rate Regulated Activities**
- **Service Concession Arrangements**
- **IFRS based accounting policies and disclosures**

METHODOLOGY

The workshop will be developed through lectures, discussions and case studies using audio-visual equipments.

FOR WHOM

Senior and Middle Level Executives of Public and Private Sector undertakings, Multinationals, Autonomous Bodies, Insurance Companies, Financial Institutions, Banks and Government Departments will find the workshop rewarding.

VENUE

- Mumbai** : **HOTEL AMBASSADOR**, V. N. Road, Churchgate, Mumbai – 400 020, Tel : 022-2204 1131
- Delhi** : **HOTEL THE PARK**, 15, Parliament Street, New Delhi- 110001, Tel : 011-23743000
- Bangalore** : **HOTEL LE MERIDIEN**, 28, Sankey Road, Bangalore- 560052, Tel: 080-22262233, 22282828

PARTICIPATION FEE

The Programme is non residential. Fee is Rs. 15,000/- (Rupees Fifteen Thousand only) per participant. Fee includes course fee, course material, working lunch and tea/coffee during the programme.

Details for ECS payment : State Bank of India, Lodi Road Branch, New Delhi 110 003.

Current Account No. : 30678404793 MICR

Code : 110002493, IFSC Code : SBIN0060321.

FOR KIND INFORMATION

The participants are requested to get the confirmation from the Institute before proceeding to the venue. The Institute will not be held responsible if any participant reaches the venue for the postponed/cancelled programme without getting the confirmation from the Institute. The cancellation/postponement of the programme, if any, will be intimated to only those organizations whose nominations have been received by the Institute on time.

REGISTRATION

FOR FURTHER DETAILS AND REGISTRATION PLEASE CONTACT :

Shri D. Chandru

Addl. Director (PD&P) and Secretary-Continuing Education Programme Committee

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