



The Institute of Chartered Accountants of India

(Set up under an Act of Parliament)

Accounting Standards Board

2nd April 2024

Launching 5- Day Online Deep Dive Course on Accounting Standards

Organized by the Accounting Standards Board of ICAI

To give deep insights on Accounting Standards (AS), the Accounting Standards Board (ASB) of ICAI is pleased to introduce the Deep Dive Series of Courses as Webinars. Under this initiative, we are launching an online **Deep Dive Course on Accounting Standards**. For registration, kindly visit the link(s) below: -

For Members - <https://learning.icai.org/committee/asb/rdvpm28032024/>

For Non-Members - <https://learning.icai.org/committee/asb/rdsvpnnon28032024/>

Non-Members need to first signup on the learning portal if they haven't done it already for some other course. Signup process is given in the link below: -

<https://learning.icai.org/per/g21/pub/1666/iDH/instance/1/template/20/temp/template/pdf/Guest%20signup.pdf>

Total sessions – 5 || **Session Duration** – 3 hours per session (includes session break as decided by the faculty).

Session Time – Saturday (5pm to 8 pm) and Sunday (10 am to 1 pm)

This course is for participants: -

- Who would like to have better understanding/ quench their intellectual curiosity on Ind AS.
- Who has experience in Ind AS and would like to have some more understanding of the topic.
- Who have already completed or are currently undergoing the 'Certificate Course on Indian Accounting Standards (Ind AS)'.

Recordings (to view) and PPTs shall be shared via the Digital Learning Hub of ICAI i.e., <https://learning.icai.org/>

Session schedule & timings: -

Day	Topics	Date	Time
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Accounting Standards Board

Technical Directorate,

ICAI Bhawan, Post Box No. 7100,

Indraprastha Marg, New Delhi - 110002

Follow ASB on  - <https://twitter.com/asbicai>

E-mail – indascourse@icai.in

Website- asb.icai.org, icai.org



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Day 1	Framework and Applicability of Accounting Standards Core Concepts with Example and Case Studies on Basic Standards: <ul style="list-style-type: none">• AS 1 Disclosure of Accounting Policies• AS 3 Cash Flow Statements• AS 4 Contingencies and Events Occurring After the Balance Sheet Date• AS 5 Net Profit or Loss for the Period , Prior Period Items & Changes in Accounting Policies• Key Disclosure Requirements under these Standards• Major differences with Ind AS	5th May 2024 (Sunday)	10 am to 1 pm (IST)
Day 2	Core Concepts with Example and Case Studies on Assets Standards: <ul style="list-style-type: none">• AS 2 Valuation of Inventories• AS 10 Property, Plant and Equipment• AS 26 Intangible Assets• AS 28 Impairment of Assets• Key Disclosure Requirements under these Standards• Major differences with Ind AS	11th May 2024 (Saturday)	5 pm to 8 pm (IST)
Day 3	Core Concepts with Example and Case Studies on Revenue/ Expense Standards: <ul style="list-style-type: none">• AS 9 Revenue Recognition• AS 12 Accounting for Government Grants• AS 15 Employee Benefits• AS 16 Borrowing Costs• Key Disclosure Requirements under these Standards• Major differences with Ind AS	12th May 2024 (Sunday)	10 am to 1 pm (IST)
Day 4	Core Concepts with Example and Case Studies on Consolidation Standards: <ul style="list-style-type: none">• AS 13 Accounting for Investments• AS 14 Accounting for Amalgamations• AS 21 Consolidated Financial Statements• AS 23 Accounting for Investments in Associates in CFS• AS 27 Financial Reporting of Interests in Joint Ventures• Key Disclosure Requirements under these Standards• Major differences with Ind AS	18th May 2024 (Saturday)	5 pm to 8 pm (IST)
Day 5	Core Concepts with Example and Case Studies on Other Important Standards: <ul style="list-style-type: none">• AS 11 The Effects of Changes in Foreign Exchange Rates• AS 18 Related Party Disclosures• AS 19 Leases• AS 22 Accounting for Taxes on Income• AS 29 Provisions, Contingent Liabilities and Contingent Assets• Key Disclosure Requirements under these Standards• Major differences with Ind AS• Key Accounting considerations for preparation & Finalization of Fincial Statements along with Financial	19th May 2024 (Sunday)	10 am to 1 pm (IST)

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Formats & Commonly observed mistakes		
• Applicability of AS on cash system of accounting		

CPE – 15 Unstructured for Members

“After Completion of the programme, unstructured CPE learning (ULA) of the eligible members who will attend this event will be uploaded at our end and therefore members are requested to attend this series only through DLH portal using SSP credentials to get the credit of unstructured CPE hours and members need not claim unstructured CPE learning by their own at CPE Portal” (As per recent advisory of CPE)

Fee for Member - Rs. 1500 + 18% GST (i.e., Rs. 1770/-)

Fee for Non-Members – Rs. 2500 + 18% GST (i.e., 2950)

It may be noted that physical copies of the books **WILL NOT** be provided with the course. PPTs and recorded sessions (post completion of LIVE sessions) shall be made available via the Digital Learning Hub (learning.icai.org) of ICAI and the same is made available for the participants for their future reference for the period of One year from the completion of the course.

Registration will be on “first-come, first-serve basis”. In case refund/admission cancellation request has been received from the member for any reason, 10% of gross fee paid (inclusive of GST) will be deducted as per norms of ICAI. No refund request will be entertained after **4th May 2024**. In case, batch has been cancelled by the Committee due to unavoidable circumstances, full fees will be refunded to the member by the Committee. In case of any query, kindly email asb@icai.in or indascourse@icai.in

With Warm Regards,

Chairman
Accounting Standards Board

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Technical Directorate,
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