## Training Programme on “Introduction to IFRS”
(29 April to 03 May, 2013)

<table>
<thead>
<tr>
<th>Date/Day</th>
<th>I Session (1000 to 1115 Hours)</th>
<th>II Session (1130 to 1300 Hours)</th>
<th>III Session (1400 to 1515 Hours)</th>
<th>IV Session (1530 to 1700 Hours)</th>
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| 29 April 2013  
Monday  
Registration : 930 to 1000 hrs | Introduction and Concepts,  
Road Map to IFRS conversion – overview,  
IAS 1 : Presentation of Financial Statements  
IAS 7 : Statement of Cash flow  
IAS 2 : Inventories | Shri A M Bajaj  
Principal Director | IAS 8: Accounting Policies, Changes in Accounting Estimates and Errors  
- IAS 10: Events after reporting period  
IFRS 8: Operating Segments  
IAS 37: Provisions, Contingent Liabilities and Contingent Assets | CA Nikhil Jand |
| 30 April 2013  
Tuesday | IAS 38 – Intangible assets  
IAS 36 – Impairment  
IAS 17: Leases  
IFRIC 4: Determining whether arrangement contains a lease | CA Ravindra Wadali | IAS 16 – Property Plant & Equipments  
Recognition, Measurement, Presentation & Disclosure of Assets  
IAS 23- Borrowing costs  
IAS 40 – Investment property | Manish Rathi, Chairman (Committee on Public Finance) |
| 01 May 2013  
Wednesday | IAS 32: Financial Instruments: Presentation  
IAS 39: Financial Instruments: Recognition and Measurement  
IFRS 7: Financial Instruments: Disclosures  
IFRS 9 | Shri Sandeep Khetan  
Partner KPMG | IAS -12 Income Tax  
Key difference in IFRS & IGAAP  
IFRIC 13, IFRIC 12, IFRIC 15 | CA Nikhil Jand |
| 02 May 2013  
Thursday | IAS 27 - Consolidation  
IAS 28 - Associates  
IAS 31 – Joint ventures | CA Praveen Kumar | IAS 11: Construction Contracts  
IAS 18: Revenue Recognition  
IAS 19 – Employee benefits | VMV Nawal Kishore  
Deputy Director |
| 03 May 2013  
Friday | IFRS 1: Issues arising on Adoption of IFRS (General Provisions except Exemptions and Exceptions) Practical Aspect  
Comparison with Corresponding Indian AS (AS 41).  
IAS 2: Inventories | CA C S Nanda | Feed Back & Valediction | Director General (iCISA) |

Tea/Coffee Break: 1115 to 1130 hours  
Lunch Break: 1300 to 1400 hours  
Tea/Coffee Break: 1515 to 1530 hours