

March 10 – 13, 2021
(Online course duration 10 hours)



Online Training Programme on
**Analysing
Financial Statements
as per Ind AS/IFRS**

Coordinator
Dr Dipali Krishnakumar



National Institute of Bank Management
Pune, India

Presently all Indian Companies (other than banks and insurance companies) and Non Banking Finance Companies with a net worth above Rs 250 crores; or whose equity or debt instruments are listed or in the process of listing in India or abroad; have adopted Indian Accounting Standards (Ind AS) converged with International Financial Reporting Standards.

The new accounting standard have changed the manner in which financial statements are presented and also the measurement, classification and related disclosures for critical items in the financial statements. Introduction of new concepts in the manner of recognition of certain significant items on the Financial Statements such as Revenue, Leases, Financial Instruments have made the task of Credit Analysts quite challenging. In this context, this programme is designed to provide an understanding of financial statements as per Ind AS.

Objective

This programme is designed as a practical case study based course to equip credit officers with the necessary knowledge to perform an analysis of Financial Statements as per Ind AS.

Content

- Presentation of Financial Statements as per Ind As**
- Lease Accounting**
- Financial Instruments Classification and Measurement**
- Concept of Expected Credit Loss (ECL)**
- Revenue Recognition**
- Other Significant Impact Areas under Ind AS**
- Case Study on Analyzing Financial Statements as per Ind AS**

Target Group

This programme is intended for executives working in Credit Departments of Mid Corporate and Large Corporate Branches.

Modalities

This online course will have 10 hours of engagement time spread over a maximum 4 days, which includes several live interactions of participants. The courseware will include the following:

- I. Reading material for self-study, case study or exercise material and online references
- II. Live video sessions by faculty or guest lecturers, for discussions, clarification of doubt, etc.

Participants enrolled to the programme will be provided with login id and password to enter into the learning management platform of the institute. Guidance will be provided for navigating through the various activities in the platform such as accessing courseware, viewing video sessions, participating in live sessions, taking quizzes, etc. The programme window will be open for maximum 4 days including date of commencement.

Live session schedule will be provided at the start of the programme.

Executives attending the programme would need internet access on a desktop or laptop with Google Chrome to enable access to live and recorded sessions.

Completion Certificate

A completion certificate will be given to the participant at the end of the programme. Participant has to remain logged in for at least the total number of engagement hours within the duration of the programme for being considered to have completed the same.

Nominations and Enquiries

Nominations are invited from both Institutions and Individuals from India and Abroad. Executives working in Banks/Financial Institution/Consulting Firms/ Technology Firms in the Banking and Financial Services Domain can apply for the programme in their individual capacity.

Please address your enquiries and nominations to:

Dr Dipali Krishnakumar
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National Institute of Bank Management
NIBM Post Office, Kondhwe Khurd
Pune 411 048 (INDIA)

Tel. : 0091-20-26716000 (EPABX)

E-mail : k.dipali@nibmindia.org

Website : www.nibmindia.org

Last Date for Receiving Nominations: March 8, 2021

Programme Fee (per participant) for 10 hours programme

US \$ 500 for foreign participant

	Fee	GST	Fee+GST	TDS
Member Banks :	8400	1512	9912	840
Non-Member Banks :	10500	1890	12390	1050
Individual Nominee :	10500	1890	12390	----

The fee includes the cost of tuition, access to reading material and recorded videos, etc. (Central Goods and Services Tax (GST) @ 18%, and TDS @ 10%. Kindly send the TDS Certificate on priority to NIBM).

Mode of Payment for Indian Participants

- The fee may preferably be transferred by RTGS/NEFT/ECS to our A/c No. 20002400021 with Bank of Maharashtra, NIBM Branch, Pune (IFSC Code MAHB0001124). NIBM PAN No. AAATN0040P and ST No. AAATN0040PST001.
- National Institute of Bank Management
NIBM Post Office, Kondhwe Khurd, Pune 411 048, INDIA.

Mode of Payment for Foreign Participants

Mode of Remittance: SWIFT*

- Name & Address of our Bankers : Punjab National Bank
C-2, Shop No. 4-5, Bramha Estate
Kondhwe Khurd, Pune 411 048
Maharashtra, India
- Name of the Beneficiary : National Institute of Bank Management
- NIBM's Bank Account No. with Punjab National Bank : 11281131004402
- Bank's Swift Code : PUNBINBBDIB
- Preferred Currency : USD
- Correspondent Bank of Punjab National Bank : WELLS FARGO BANK NA
- Punjab National Bank A/c No. with Correspondent Bank : 2000193007918
- Swift Code with Wells Fargo Bank : PNBPU33NNYC
- IFSC : PUNB0108810

* The Foreign Bank Charges/ SWIFT charges/Commission is to be borne by the remitter. The fees mentioned in the invoice/brochure is to be paid to NIBM, net of all bank charges.

***Payments will be accepted only through electronic mode.
Cheques/DDs/Pay Orders will not be accepted.**

- **For all electronic remittances, kindly send a confirmatory e-mail at: accounts@nibmindia.org giving details of the remitter and participant, name and dates of programme, etc.**