



Autonomous (2016-17)

Malad Kandivli Education Society's  
**NAGINDAS KHANDWALA COLLEGE**

**OF COMMERCE, ARTS & MANAGEMENT STUDIES  
AND SHANTABEN NAGINDAS KHANDWALA COLLEGE OF SCIENCE**

(Re-accredited (3<sup>rd</sup> cycle) by NAAC with 'A' Grade)

ISO 9001 : 2015 Certified

Educational Excellence Award By Indus Foundation, U.S.A.

IMC Ramkrishna Bajaj National Quality Commendation Certificate

**Syllabus Along With Course Objectives**

**And**

**Outcomes Of The Value Added Courses Offered.**

**DR. (MRS.) ANCY JOSE  
PRINCIPAL**





**Nagindas Khandwala College**

**Autonomous**

**Name of the STC – IFRS**

- Number of Credits – 2
- Students who complete the Course, it will be written as 'Successfully Completed.' There will be no grades awarded.

**IFRS Certificate Course**

**Objectives of course:**

1. To introduce basic concepts of IFRS.
2. To explain the various components of financial statements under IFRS.

**Course Outcome:**

After completion of this course the learner will be able to:

1. CO 1: Learners will be able to recognize the basic concepts of Borrowing cost , Property Plant and Equipement under Ifrs (Level: Knowledge)
2. CO 2: Learners will be able to explain the Consolidated Financial Statements. (Level: Comprehension)

**IFRS Certificate – Course Outline**

Sr. No.	Course Outline: Topics covered
1.	Introduction, Convergence and Structure of IASB
2.	Presentation of Financial Statements
3.	Revenue from Contracts with Customers
4.	Accounting Policy Changes, Estimates and Errors and Events after the reporting period
5.	Property, Plant & Equipment
6.	Borrowing Costs
7.	Inventories
8.	Leases
9.	Employee Benefits
10.	Share-based payments
11.	Fair value measurement
12.	Financial instruments
13.	Income taxes
14.	Consolidated financial statements
15.	Cash flow statement



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(AUTONOMOUS)  
MALAD (W), MUMBAI - 400 064

16.	Earnings per share
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ARTS & MANAGEMENT STUDIES AND SHANTABEN  
NAGINDAS KHANWALE COLLEGE OF SCIENCE  
(WILSON ROAD)  
MALAD (W), MUMBAI - 400 064**