# Accounting Standards Board

**The Institute of Chartered Accountants of India**

**ICAI Online Refresher Course on Accounting Standards**

**May 15 (Friday), May 16 (Saturday), May 18 (Monday) and May 19 (Tuesday), 2020**

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| Day 1 15<sup>th</sup> May 2020, Friday | Introduction, Objective and Overview  
Accounting Standards related to Assets  
- AS 2, Valuation of Inventories  
- AS 10, Property, Plant and Equipment  
- AS 16, Borrowing Costs  
- AS 19, Leases | 10.00 am to 11.00 am  
11.00 am to 1.00 pm |
| Day 2 16<sup>th</sup> May 2020, Saturday | Accounting Standards related to Events or Broad Transactions  
- AS 12, Accounting for Government Grants  
- AS 26, Intangible Assets  
- AS 28, Impairment of Assets | 10.00 am to 1.00 pm |
<p>| Day 3 | Accounting Standards related to Income Statement and Cash Flow | 10.00 am to 1.00 pm |</p>
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| 18<sup>th</sup> May 2020, Monday | Statement  
- AS 5, Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies  
- AS 7, Construction Contracts  
- AS 9, Revenue Recognition  
- AS 3, Cash Flow Statements | 10.00 am to 1.00 pm |
| Day 4  
19<sup>th</sup> May 2020, Tuesday | Accounting Standards related to Income Statement and Others  
- AS 22, Accounting for Taxes on Income  
- AS 21, Consolidated Financial Statements  
- AS 23, Accounting for Investments in Associates in Consolidated Financial Statements  
- AS 27, Financial Reporting of Interests in Joint Ventures  
- AS 29, Provisions, Contingent Liabilities and Contingent Assets | 10.00 am to 1.00 pm |