



Advanced IFRS (International Financial Reporting Standards)

PIK750-0526 UK-LDN-2



Place:	London	Venue:	INDUSTRIOUS (1 and 2, 245 Hammersmith Road Floors, London W6 8PW) - TBC	
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**Advanced IFRS (International Financial Reporting Standards)**

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**If you can't train them,
you can't blame them!****Short Description:**

COURSE OVERVIEW The advanced training program in International Financial Reporting Standards (IFRS) offers an in-depth exploration of the intricate aspects of these standards. This program is tailored for professionals aiming to deepen their comprehension of IFRS, emphasising advanced concepts and their practical applications. Participants will engage with the nuances of IFRS, gaining insights into the standards that govern financial reporting across various industries. Furthermore, this training addresses the critical implications of IFRS on compliance and strategic decision-making. By understanding the complexities of these standards, professionals can better navigate the challenges of financial reporting, ensuring adherence to regulatory requirements while enhancing the quality of financial information. This program serves as a valuable resource for those looking to elevate their expertise in IFRS and positively influence their organizations' financial strategies.

Course Overview:**COURSE OBJECTIVES**

By the end of this program, participants will be able to:

- Master advanced concepts related to International Financial Reporting Standards (IFRS).
- Understand the key standards that govern IFRS.
- Apply IFRS principles to complex financial reporting scenarios.
- Analyse advanced financial statements effectively.
- Interpret disclosures within advanced financial statements.
- Address complex issues that arise in IFRS compliance.
- Tackle challenges associated with maintaining IFRS standards in practice.

TARGET AUDIENCE

- Senior Financial Accountants.
- Financial Reporting Managers.

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- Auditors.
- Compliance Officers.
- CFOs.
- Finance Directors.
- Finance Professionals engaged in complex financial reporting.

Program Outline:

DAY 1: Advanced IFRS Framework and Principles

1. Comprehensive examination of the IFRS framework.
2. Thorough exploration of the conceptual framework and its practical implications.
3. In-depth understanding of the advanced principles that underpin IFRS standards.
4. Comparison of IFRS with local GAAP - similarities and differences.
5. Key obstacles in the practical application of IFRS principles.

DAY 2: Complex Financial Instruments (IFRS 9)

1. Exploration of advanced topics related to financial instruments.
2. Classification and evaluation of financial assets and liabilities.
3. Assessment of impairment and expected credit losses according to IFRS 9.
4. Hedge accounting and its practical applications.
5. Real-world challenges and solutions in the implementation of IFRS 9.

DAY 3: Revenue Recognition (IFRS 15)

1. Advanced principles of revenue recognition as per IFRS 15.
2. In-depth examination of obligations arising from contracts.
3. Timing and methods for revenue measurement.
4. Effects on financial statements and required disclosures.
5. Group activity.

DAY 4: Leases (IFRS 16)

1. Advanced topics in lease accounting following IFRS 16.
2. Accounting requirements for lessees and lessors.

3. Evaluation and presentation of lease liabilities and right-of-use assets.
4. Consequences for financial ratios and performance indicators.
5. Implementation challenges and case studies.

DAY 5: Business Combinations and Consolidations (IFRS 3 and IFRS 10)

1. Advanced principles related to business combinations under IFRS 3.
2. Accounting for goodwill and costs associated with acquisitions.
3. Consolidation principles as outlined in IFRS 10.
4. Handling complex consolidation scenarios and necessary adjustments.
5. Managing changes in ownership and partial disposals.

DAY 6: Fair Value Measurement (IFRS 13)

1. In-depth principles governing fair value measurement.
2. Establishing fair value in intricate situations.
3. Valuation methods and required inputs.
4. Disclosures associated with fair value assessments.
5. Challenges encountered in fair value accounting.

DAY 7: Impairment of Assets (IAS 36)

1. Advanced discussions on asset impairment topics.
2. Identification and evaluation of impaired assets.
3. Reversal of impairment losses and its implications.
4. Complexities surrounding goodwill impairment.
5. Case studies addressing asset impairment challenges.

DAY 8: Employee Benefits (IAS 19)

1. Detailed exploration of employee benefits as per IAS 19.
2. Accounting for defined benefit plans and other post-employment benefits.
3. Evaluation and presentation of pension obligations.
4. Effects on financial statements and actuarial estimates.

5. Challenges and solutions in accounting for employee benefits.

DAY 9: Provisions, Contingent Liabilities, and Contingent Assets (IAS 37)

1. Advanced understanding of provisions and contingent liabilities.
2. Recognition, evaluation, and disclosure of provisions.
3. Accounting practices for contingent assets and liabilities.
4. Practical illustrations and case studies.
5. Issues and challenges in applying IAS 37.

DAY 10: Recent Developments and Future Trends in IFRS

1. Summary of recent modifications and updates in IFRS.
2. Emerging trends and future directions in international financial reporting.
3. Impact of new and forthcoming standards on financial reporting practices.
4. Preparation for potential IFRS changes and updates.
5. Resources and strategies for ongoing professional development.