

8. IFRS: Refresher course for CA

Target Audience: CHARTERED ACCOUNTING FIRMS / COMPANIES

Duration: 5 days

DETAILED PROGRAM

Day: 1

- IAS 1 Presentation of Financial Statements
- IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors
- IAS 2 Inventories
- IAS 7 Cash Flow Statements
- IAS 10 Events after the Balance Sheet
- IAS 16 Property, Plant and Equipment
- IAS 38 Intangible Assets
- IAS 40 Investment Property

Day: 2

- IFRS 2 First-time Adoption of International Financial Reporting Standards
- IFRS 3 Business Combinations
- IAS 23 Borrowing Costs
- IAS 11 Construction Contracts
- IAS 18 Revenue
- IAS 17 Leases
- IAS 20 Accounting for Government Grants and Disclosure of Government Assistance
- IAS 21 The Effects of Changes in Foreign Exchange Rates

Day: 3

- IAS 32 Financial Instruments: Presentation
- IAS 39 Financial Instruments: Recognition and Measurement
- IFRS 7 Financial Instruments: Disclosures

Day: 4

- IAS 19 Employee Benefits
- IAS 37 Provisions, Contingent Liabilities and Contingent Assets
- IAS 24 Related Party Disclosures
- IAS 12 Income Taxes
- IFRS 5 Non-current Assets Held for Sale and Discontinued Operations
- IFRS 8 Operating Segments
- IAS 36 Impairment of Assets

Day: 5

- IAS 27 Consolidated and Separate Financial Statements
- IAS 28 Investments in Associates
- IAS 31 Interests in Joint Ventures
- IAS 33 Earnings per shares
- IAS 34 Interim Financial Reporting