

# International Financial Reporting Standards (IFRS) & Updates

*Maldives (Maldives)*

*3 - 7 August 2026*

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## International Financial Reporting Standards (IFRS) & Updates

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### Introduction

Are you ready to take your career in accounting and finance to the next level? Our International Financial Reporting Standards IFRS course offers the essential training and insights you need to master the world of financial reporting standards. Whether you're looking to advance your skills or become IFRS certified, this course is designed to help you meet your career goals by providing in-depth knowledge and practical guidance on global financial reporting standards.

Understanding international financial reporting standards is crucial for professionals working in an increasingly globalized market. This IFRS certification course will equip you with the tools to navigate the complexities of financial reporting standards and stay updated with the latest IFRS standards and updates. As companies worldwide adopt these standards, those with IFRS certification will have a significant advantage in the competitive business environment.

### Course Objectives

The IFRS certification course is structured to help you achieve key objectives that will directly enhance your knowledge and practical capabilities in accounting and finance. By the end of this course, you will be able to:

- Describe the IFRS setting process and list the currently available financial reporting standards.
- Explain the most recent updates to existing IFRS standards and evaluate their effects on organizations and sectors.
- Determine the correct presentation and minimum disclosure requirements for financial statements, including financial position, comprehensive income, owners' equity, and cash flows, in line with IFRS.
- Properly account for transactions involving current and non-current assets, liabilities, revenues, and expenses according to IFRS.
- Apply professional judgment to complex, non-recurrent business transactions, utilizing IFRS effectively.

### Course Outlines

The IFRS certification course is divided into five days, each focused on a specific set of skills and standards related to financial reporting. Here's a breakdown of the course modules:

#### Day 1: Introduction to IFRS and Presentation of Financial Statements

- Defining IFRS and understanding its importance.
- Overview of the IFRS standard-setting process.
- Presenting the financial position according to IAS 1.
- Defining current and non-current assets and liabilities.
- Guidelines on offsetting assets and liabilities.

The logo for UK Training Partner, featuring the text 'UK Training' in a smaller font above the word 'PARTNER' in a large, bold, black font. The background of the logo is a stylized chessboard with several chess pieces (a king, a queen, and a pawn) in gold and silver.

- Income statement presentation under IAS 1.
- Presentation of revenues and expenses by nature or function.
- Comprehensive overview of stockholders' equity and other comprehensive income.

## Day 2: IFRS Rules for Current Assets and Liabilities

- Key aspects of cash and cash equivalents under IFRS 9.
- Handling accounts receivable and allowances for doubtful debts.
- Pledging, assigning, and factoring receivables.
- Understanding inventory and its measurement under IAS 2.
- Assessing inventory cost-flow assumptions and subsequent measurement.

## Day 3: IFRS Rules for Non-Current Assets and Liabilities

- Recognition and measurement of property, plant, and equipment under IAS 16.
- Differentiating between the cost model and revaluation model.
- Treatment of intangible assets and investment property under IAS 38 and IAS 40.
- Understanding impairment and decommissioning costs.
- Managing provisions, contingent liabilities, and contingent assets as per IAS 37.

## Day 4: Investment Securities & Revenue from Contracts with Customers

- Investment securities under IFRS 9: classification, recognition, and impairment.
- Deep dive into IFRS 15 - Revenue from contracts with customers.
- The five-step model of IFRS 15: identifying contracts, performance obligations, and transaction prices.
- Recognizing revenue when performance obligations are satisfied over time or at a point in time.

## Day 5: IFRS 16 Leases

- The transition from IAS 17 to IFRS 16 and its impact.
- Identifying and separating components of lease contracts.
- Accounting for leases by lessees and lessors.
- Exemptions and lease recognition guidelines.
- Understanding the effective date and transition to IFRS 16.

## Why Attend This Course: Wins & Losses!

Attending this IFRS certification course offers numerous benefits of IFRS certification, including:

- Increased career opportunities: With a growing global demand for professionals skilled in global financial reporting standards, obtaining your IFRS certification will open doors to advanced career roles in accounting, auditing, finance, and more.
- Competitive edge: Professionals with IFRS certification are highly sought after by employers looking for expertise in international financial reporting standards.
- Practical knowledge: Gain hands-on experience in applying IFRS in real-world scenarios, ensuring you can hit the ground running in any organization.
- Stay updated: As financial reporting standards evolve, this course ensures you're up to date with the latest IFRS updates, helping you manage changes effectively.
- Professional growth: Developing expertise in IFRS not only enhances your technical skills but also boosts

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your credibility in the finance world.

The best IFRS certification is not just about passing an exam; it's about gaining comprehensive knowledge and the ability to apply IFRS standards with confidence, making you an invaluable asset to your organization.

## Conclusion

In today's competitive business environment, staying informed about financial reporting standards and becoming proficient in IFRS certification is essential for anyone looking to advance in the accounting and finance industry. This IFRS certification course offers the most current and relevant training on international financial reporting standards, ensuring you gain both theoretical understanding and practical skills needed for success.

Don't miss the chance to enhance your career with one of the most sought-after certifications in the finance world. Enroll today and take the first step toward mastering IFRS and opening up a world of professional opportunities!



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