

International Financial Reporting Standards (IFRS) & Updates

Tunis (Tunisia)

19 - 23 October 2025

UK Training

PARTNER



International Financial Reporting Standards (IFRS) & Updates

Code: FA28 From: 19 - 23 October 2025 City: Tunis (Tunisia) Fees: 3700 Pound

Introduction

Our International Financial Reporting Standards IFRS training course will help build the knowledge you need for success in the business world. We believe those who want to enrich their professional aspirations and skills will enjoy expanding career opportunities and goals.

This course is developed with input from subject matter experts from across the region. It is designed to provide accounting and finance professionals with training, knowledge, and practical guidance. This guidance is needed to use IFRS and stay up to date with its newest standards and changes.

Course Objectives of International Financial Reporting Standards IFRS & Updates

- Describe the setting process in IFRS and list the currently available standards
- Explain the most recent updates on existing IFRS and evaluate the effect of newly issued standards on their organization/sector.
- Determine the correct presentation and minimum disclosure for components of statements. These components can be financial position, statements of comprehensive income, owners' equity, and cash flows in accordance with IFRS.
- Appraise and properly account for transactions affecting current assets and liabilities, and non-current assets. In addition to liabilities, revenues, and expenses in accordance with IFRS.
- Apply professional judgment in applying IFRS for matters relating to non-recurrent business transactions.

International Financial Reporting Standards IFRS & Updates Course Outlines

Day 1

Introduction to IFRS and presentation of financial statements

- Defining the term 'IFRS'
- IFRS standard-setting process
- Financial position presentation format as per IAS1, presentation of financial statements
- Components and defining of current and non-current assets and liabilities
- Offsetting assets and liabilities
- Income statement minimum presentation requirements as per IAS1, presentation of financial statements
- Presentation of revenues and expenses by nature or by function
- Components and ranking of stockholders' equity
- Other comprehensive income: nature of its components
- Supplemental disclosures

Day 2

IFRS rules for current assets and liabilities

The logo for UK Training Partner features the text 'UK Training' in a smaller font above the word 'PARTNER' in a large, bold, black sans-serif font. The background consists of a chessboard with several chess pieces (a king, a pawn, and a knight) and a series of concentric white circles radiating from behind the pieces.

- Cash and cash equivalents IFRS 9
- Accounts receivable IFRS 9:
- Estimating allowance for doubtful and bad debts
- Pledging, assigning, and factoring receivables
- Accounts payable and accruals IFRS 9
- Inventory IAS 2:
- Ownership: when to include inventory in your books
- Measurement at initial recognition: what to include in 'cost'
- Inventory cost-flow assumptions
- Subsequent measurement: lower cost or net achievable value

Day 3

IFRS rules for non-current assets and liabilities

- Property, plant, and equipment IAS 16:
- Initial recognition and subsequent measurement
- The cost model versus the revaluation model
- Assets held for sale IFRS 5
- Treatment of decommissioning costs IAS 37
- Impairment of property, plant, and equipment IAS 36
- Intangible assets IAS 38
- Cost Model vs. Revaluation Model
- Situations where some intangible assets are not recognized in financial positions
- Investment property IAS 40
- Distinguishing investment property from other assets
- Cost model versus the fair value model
- Provisions, contingent liabilities, and contingent assets IAS 37

Day 4

Investment securities IFRS 9

- Type of investment securities
- Classification under IFRS 9: Fair Value Through Profit or Loss FVTPL, Fair Value Through Other Comprehensive income FVTOCI, amortized cost
- Initial recognition and subsequent measurement
- Transfer between categories
- Impairment of financial assets under the new standard

Revenue from contracts with customers IFRS 15

- Scope of IFRS 15
- Describing the five-step model framework under IFRS 15
- Step 1: Identifying the contract with the customer
- Step 2: Identifying the performance obligations in the contract
- Separating goods from services
- Step 3: Determining the transaction price
- Effect of the time value of money
- Accounting for variable consideration

UK Training

PARTNER



- Step 4: Allocating the transaction price to the performance obligations in the contract
- Step 5: Recognizing revenue when the entity satisfies a performance obligation
- Separating performance obligation satisfied at a point in time from performance obligation satisfied over a period of time

Day 5

IFRS 16, Leases

- Reasons for the transition from IAS 17 to IFRS 16
- Recognition exemptions: expensing lease payments
- How will the lease of small-value items be affected?
- Identifying a lease transaction
- Separating components of the lease contract
- Accounting by lessees
- Accounting by lessors
- Effective date and transition

UK Training
PARTNER



Blackbird Training Cities

Europe



Malaga (Spain)



Sarajevo (Bosnia and Herzegovina)



Oporto (Portugal)



Glasgow (Scotland)



Edinburgh (UK)



Oslo (Norway)



Annecy (France)



Bordeaux (France)



Copenhagen (Denmark)



Birmingham (UK)



Lyon (France)



Moscow (Russia)



Stockholm (Sweden)
(Netherlands)



Podgorica (Montenegro)



Batumi (Georgia)



London (UK)



Istanbul (Turkey)



Amsterdam



Düsseldorf (Germany)



Paris (France)



Barcelona (Spain)



Munich (Germany)



Geneva (Switzerland)



Prague (Czech)



Vienna (Austria)



Rome (Italy)



Brussels (Belgium)



Madrid (Spain)



Berlin (Germany)



Lisbon (Portugal)



Zurich (Switzerland)



Manchester (UK)



Milan (Italy)



Blackbird Training Cities

USA & Canada



Los Angeles (USA)



Orlando, Florida (USA)



Online



Phoenix, Arizona (USA)



Houston, Texas (USA)



Boston, MA (USA)



Washington (USA)



Miami, Florida (USA)



New York City (USA)



Seattle, Washington (USA)



Washington DC (USA)



In House



Jersey, New Jersey (USA)



Toronto (Canada)

Africa



Baku (Azerbaijan)
(Thailand)



Maldives (Maldives)



Doha (Qatar)



Manila (Philippines)



Bali (Indonesia)



Bangkok



Beijing (China)



Singapore (Singapore)



Sydney (Australia)



Tokyo (Japan)



Jeddah (KSA)



Riyadh (KSA)



Dubai (UAE)



Kuala Lumpur (Malaysia)



Kuwait City (Kuwait)



Pulau Ujong (Singapore)



Jakarta (Indonesia)



Amman (Jordan)



Beirut (Lebanon)

UK Training
PARTNER

Blackbird Training Cities

Asia



Kigali (Rwanda)



Cape Town (South Africa)



Accra (Ghana)



Lagos (Nigeria)



Marrakesh (Morocco)



Nairobi (Kenya)



Zanzibar (Tanzania)



Tangier (Morocco)



Cairo (Egypt)



Sharm El-Sheikh (Egypt)



Casablanca (Morocco)



Tunis (Tunisia)



Blackbird Training Clients



UK Training
PARTNER

Blackbird Training Categories

Management & Admin

Professional Skills
Finance, Accounting, Budgeting
Media & Public Relations
Project Management
Human Resources
Audit & Quality Assurance
Marketing, Sales, Customer Service
Secretary & Admin
Supply Chain & Logistics
Management & Leadership
Agile and Elevation

Technical Courses

Hospital Management
Public Sector
Special Workshops
Oil & Gas Engineering
Telecom Engineering
IT & IT Engineering
Health & Safety
Law and Contract Management
Customs & Safety
Aviation
C-Suite Training



 International House 185 Tower Bridge
Road London SE1 2UF United Kingdom

 +44 7401 1773 35
+44 7480 775526

 Sales@blackbird-training.com

 www.blackbird-training.com

UK Training
PARTNER



The image shows a chessboard with several chess pieces. A large gold king piece is in the foreground, with a silver pawn and a silver knight behind it. The board is white and black squares, and there are concentric circles in the background.