

Certification in IFRS from ACCA Global

*Toronto (Canada)*

*9 - 13 December 2024*

UK Training

**PARTNER**



## Certification in IFRS from ACCA Global

Code: FA28 From: 9 - 13 December 2024 City: Toronto (Canada) Fees: 5700 Pound

### Introduction

The Certification in International Financial Reporting Standards IFRS from ACCA Global is a comprehensive 5-day course designed to provide participants with a deep understanding of the principles and application of IFRS. This course is tailored for accounting and finance professionals seeking to enhance their knowledge and proficiency in global financial reporting standards. Through a combination of theoretical learning and practical case studies, participants will develop the skills necessary to apply IFRS effectively in their professional roles.

### Course Objectives

- Gain a thorough understanding of the conceptual framework and principles underlying IFRS.
- Familiarize oneself with the structure and content of IFRS, including key accounting standards and their interpretations.
- Develop proficiency in applying IFRS to prepare and present financial statements.
- Learn to assess the impact of IFRS on financial reporting and performance measurement.
- Understand the requirements and procedures for transitioning from local GAAP to IFRS.
- Identify and resolve complex accounting issues using IFRS guidelines.
- Enhance knowledge of specific accounting topics, such as revenue recognition, financial instruments, leases, and business combinations, under IFRS.
- Keep abreast of the latest updates and amendments to IFRS regulations.

### Course Outlines

#### Day 1

##### Introduction to IFRS

- Overview of IFRS and its significance in global financial reporting
- IFRS framework and conceptual framework
- International Accounting Standards Board IASB structure and governance
- Key differences between IFRS and local Generally Accepted Accounting Principles GAAP

#### Day 2

##### IFRS Financial Statement Presentation

- IFRS financial statement requirements: statement of financial position, statement of comprehensive income, statement of cash flows, and statement of changes in equity
- IFRS disclosure requirements and best practices
- Case studies on preparing and analyzing IFRS-compliant financial statements

### Day 3

#### IFRS Accounting Standards and Interpretations

- In-depth analysis of major IFRS accounting standards, including IFRS 9, IFRS 15, IFRS 16, and IFRS 17
- Practical application of IFRS standards through case studies
- Impact of IFRS on financial reporting and performance measurement

### Day 4

#### Transitioning to IFRS

- Steps and considerations for transitioning from local GAAP to IFRS
- First-time adoption of IFRS: procedures and challenges
- Practical issues and solutions in implementing IFRS for the first time
- Case studies on transition projects and their outcomes

### Day 5

#### Advanced Topics and Recent Developments in IFRS

- Advanced accounting topics under IFRS: financial instruments, leases, business combinations, and revenue recognition
- Emerging issues and recent amendments to IFRS
- Stay updated on IFRS developments through research and professional resources
- Exam preparation and review of key concepts for the ACCA Global IFRS certification

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