

Objective: To enable the participants to understand the recognition, measurement, presentation and disclosure requirements as specified by IASs and IFRSs in the preparation and presentation of published financial statements.

Program Schedule:

Module	Topic
Module 01	Introduction to IASs and IFRSs The Conceptual Framework The Regulatory Framework GAAP vs IFRS International adoption of IFRS IAS 1 - Presentation of Financial Statements
Module 02	IAS 16 - Property, Plant and Equipment IAS 40 - Investment Property IAS 2 - Inventories
Module 03	IAS 18 - Revenue IAS 37 - Provision Contingent Liabilities and Contingent Assets IAS 23 - Borrowing Costs
Module 04	IAS 32 - Financial Instruments: Presentation IFRS 7 - Financial Instruments: Disclosures IAS 39 - Financial Instruments: Recognition and Measurement IFRS 9 - Financial Instruments
Module 05	IAS 8 - Accounting Policies, Changes in Accounting Estimates and Errors IAS 10 - Events After the Reporting Period IAS 24 - Related Party Disclosures
Module 06	IAS 33 - Earnings Per Share IFRS 16 - Leases IFRS 2 - Share Based Payment
Module 07	IFRS 3 - Business Combinations IFRS 10 - Consolidated Financial Statements IAS 28 - Investments in Associates and Joint Ventures (2011)

Module	Topic
Module 08	IFRS 8 - Operating Segments IAS 34 - Interim Financial Reporting IAS 19 - Employee Benefits (2011)
Module 09	IFRS 5 - Non-current Assets Held for Sale and Discontinued Operations IAS 38 - Intangible Assets IAS 36 - Impairment of Assets
Module 10	IAS 12 - Income Taxes IAS 21 - The Effects of Changes in Foreign Exchange Rates IFRS 13 - Fair Value Measurement