



GAAP Seminars

Bridging the GAAP

Tailored Solutions • Industry Experience • Dynamic Presentations

IFRS Modular Library

Using our vast library of IFRS training materials, we assemble a tailored, modular training designed to teach participants the requirements of IFRS based on their individual needs. This includes recognition and measurement of key financial statement line items, as well as presentation and disclosure requirements, to ensure that the financial statements are in accordance with IFRS.

Depending on time and/or cost constraints, we tailor courses by adding case studies and illustrations, usually taken from your annual report, that reflect the accounting issues impacting your company. We can even add excerpts of accounting policies and/or journal entries to the training to ensure that key areas important to your company are emphasised.

Modules to consider in creating your tailored training include:

- Overview of IFRS and related framework
- Presentation of financial statements, including discontinued operations
- First-time adoption of IFRS
- Business combinations
- Goodwill and other intangible assets, including related impairment issues
- Consolidation requirements under IFRS, including for special purpose entities
- Share-based payment, including issues relating to stand-alone entities
- Investments, including IFRS 9: *Financial Instruments - Classification and measurement*
- Derecognition of financial assets and financial liabilities
- Derivatives and embedded derivatives
- Hedging
- Fair value
- IFRS 7: *Financial Instrument Disclosures*
- Segment reporting
- Accounts receivable, loans and the related allowances
- Investments in associates, joint ventures and subsidiaries
- Inventories
- Property, plant and equipment, including related impairment issues, investment properties and assets held for sale
- Provisions and termination benefits
- Pensions and other post-retirement benefits
- Debt and equity classification, including instruments with characteristics of both liabilities and equity
- Leasing
- Current and deferred income taxes
- Revenue recognition, including loyalty programs, service concession arrangements and government grants
- Accounting for foreign currency issues
- Insurance contracts
- Earnings per share
- Biological assets



Contact us today to discuss how these modules can be used to create a tailored training for your organisation to be facilitated in-house by one of our expert instructors.

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