



GAAP Seminars

Bridging the GAAP

Tailored Solutions • Industry Experience • Dynamic Presentations

IFRS Update

This course builds on participants' knowledge of existing IFRS through interactive class discussion questions covering recent amendments to IFRS, regulators' interpretations and practice issues.

Structured as a two-day course, the agenda is tailored to your individual needs. Potential topics include:

- **Introduction and overview of recent events**
- **Recently issued IFRSs**
 - IFRS 3 (revised 2008) *Business Combinations*
 - IAS 27 (revised 2008) *Consolidated and Separate Financial Statements*
 - Termination benefits (Amendments to IAS 19 *Employee Benefits*)
 - *IFRS for Small and Medium-sized Entities (SMEs)*
- **Recently issued IFRICs**
 - IFRIC 18 *Transfers of Assets from Customers*
 - IFRIC 19 *Extinguishing Financial Liabilities with Equity Instruments*
 - Amendments to IFRIC 14 *The Limitation of a Defined Benefit Asset, Minimum Funding Requirements and their Interaction*
- **Update on current projects for which an IFRS is expected in 2010**
 - Annual improvements 2008-2010
 - Statement of Comprehensive Income
 - Consolidation
 - Fair value measurement guidance
 - Liabilities (Amendments to IAS 37 *Provisions, Contingent Liabilities and Contingent Assets*)
 - Discontinued operations
 - Rate-regulated activities
- **Reminders: Issues arising in an economic downturn**
 - Impairment of non-financial assets
 - Restructuring issues
- **Financial instruments update**
 - IFRS 9 *Financial Instruments* (classification and measurement)
 - Phase II: Amortised cost and impairment
 - Phase III: Hedge Accounting
 - Project on derecognition
 - Practical issues and recent amendments to IFRS 7 *Financial Instruments: Disclosures*
- **Hot topics raised by regulators**



Contact us today to discuss how this course can be tailored to your organisation's needs and facilitated in-house by one of our expert instructors.

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