



# GAAP Seminars

Bridging the GAAP

Tailored Solutions • Industry Experience • Dynamic Presentations

## IFRS Update (2011)

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 IASB work plan**
- **Refresher questions covering IFRS requirements already implemented**
- **The times they are a changing: Big ticket changes to old standards**
  - Revenue recognition
  - Leasing
- **IFRS 13 *Fair Value Measurement***
- **IFRS 9: *Financial Instruments* (replacement of IAS 39)**
  - Classification and measurement
  - Impairment
  - Hedge accounting
  - Asset and liability offsetting
- **Consolidation project**
  - IFRS 10 (a replacement of IAS 27)
  - IFRS 12 (Disclosure of interests in other entities)
- **Other recently issued IFRSs**
  - Presentation of OCI—amendments to IAS 1
  - IFRS 11 *Joint Ventures*
  - Post-employment benefits—amendments to IAS 19
- **A whole new world: Highlights of proposed new insurance standard**
- **Annual improvements 2009-2011**
- **IFRIC Update—Current projects**
  - Put options written over non-controlling interests
  - Contingent pricing of PP&E and intangible assets
  - Stripping cost in the production phase of a surface mine
  - What we can sometimes learn by things NOT taken onto the agenda
- **Update on global convergence efforts**
- **Hot topic issues 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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