HIGH POINT CENTER

Course : International Financial Reporting Standards

City :	Doha	**Hotel :**	The Ritz-Carlton, Doha
Start Date :	2025-10-19	**End Date :**	2025-10-23
Period :	1 Week	**Price :**	3950 $

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Course Overview

Business transactions are becoming more complex. Accounting professionals need to be constantly aware of the impact of those transactions on the entity’s financial statements and adequately account for such transactions.
The 'Certificate in International Financial Reporting Standards (IFRS)' course is the second level of the IFRS and Updates course. We will discuss more advanced topics in IFRS related to investment accounting, financial instruments, business combinations, and consolidation.

Course Objectives

By the end of the course, participants will be able to:

- Identify and explain the components of Comprehensive Income and Other Comprehensive Income (OCI).
- Accurately account for Income Taxes, distinguishing between Current Taxes and Deferred Taxes.
- Classify and measure the different types of Investments in accordance with IFRS 9.
- Determine the concepts of Control and Power, and prepare Consolidated Financial Statements.
- Define the concept of Significant Influence and correctly apply the Equity Method of accounting.
- Apply the essential steps in a Business Combination and account for Goodwill in line with IFRS requirements.

Target Audience

- Accounting professionals
- Financial managers
- Auditors
- Financial analysts
- Bankers
- Investment bankers
- Any other professionals involved in preparing, presenting, implementing, or analyzing IFRS-compliant financial statements

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Methodology

The training course will be delivered interactively, covering all IFRS & SOCPA requirements in a clear and practical manner, with a comprehensive review of the objectives and rationale of the standards included. Active participation will be encouraged through a combination of direct instruction, case study analysis, examples, and exercises to illustrate the application of standards.

Course Outline

Day 1 :Evolution of International Accounting Standards and Financial Reporting

- IFRS Overview: Introduction, history, and future directions of standards.
- Convergence: Alignment between IASB and SOCPA.
- Framework for Preparing and Presenting Financial Statements:
- Scope, structure, and content of financial statements under SOCPA.
- Measurement and recognition of elements in financial statements.
- IFRS Financial Statement Presentation and Post-Reporting

- **Period Events**:

- IAS 1: Presentation of Financial Statements.
- IAS 7: Statement of Cash Flows.
- IAS 8: Accounting Policies, Changes in Accounting Estimates, and Errors.

IAS 37: Provisions, Contingent Liabilities, and Contingent Assets.
IAS 10: Events After the Reporting Period.

Day 2 :Recognition and Measurement of Non-Current Assets

- IAS 16: Property, Plant, and Equipment
- Asset valuation.
- Revaluation model.
- Depreciation methods.
- IAS 38: Intangible Assets
- IAS 36: Impairment of Assets
- IFRS 5: Non-Current Assets Held for Sale and Discontinued Operations

- IAS 40: Investment Property
- Case Studies and Practical Applications

Day 3 :IFRS Impact on Financial Statements I

- IAS 2: Inventories
- IAS 12: Income Taxes
- IAS 21: Effects of Changes in Foreign Exchange Rates
- IAS 23: Borrowing Costs
- IFRS 6: Exploration for and Evaluation of Mineral Resources
- IAS 24: Related Party Disclosures
- IAS 20: Government Grants and Assistance
- Case Studies and Practical Applications

Day 4 : Financial Instruments and IFRS Impact on Financial Statements II

- Financial Instruments
- IFRS 9: Financial Instruments.
- IAS 32: Financial Instruments – Presentation.
- IAS 39: Recognition and Measurement.
- IFRS 7: Financial Instruments – Disclosures.
- IFRS Impact on Financial Statements
- IFRS 13: Fair Value Measurement.
- IAS 33: Earnings Per Share.
- Case Studies and Practical Applications

Day 5 :Consolidated Reporting, New Standards, and Practical Implications

- Consolidation and Group Reporting
- IAS 28: Investments in Associates and Joint Ventures.
- IFRS 3: Business Combinations.
- IAS 27: Separate Financial Statements.
- IFRS 10: Consolidated Financial Statements.
- New and Emerging Standards
- IFRS 15: Revenue from Contracts with Customers.
- IFRS 16: Leases.
- Case Studies and Practical Applications

Certificates

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On successful completion of this training course, HighPoint Certificate will be awarded to the delegates. Continuing Professional Education credits (CPE): In accordance with the standards of the National Registry of CPE Sponsors, one CPE credit is granted per 50 minutes of attendance.

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