

IFRS at a glance

WHO SHOULD ATTEND?

More generally, finance professionals and executives who wish to understand the fundamentals of IFRS but do not intend to become experts.

Chief Financial Officers – Financial controllers – Financial, Consolidation and Accounting Managers – Management Controllers – Tax Specialists – Internal Auditors – Non-financial Members of Executive Committee – Project Managers – Members of the Financial Communication Department – Bankers, Account Managers – Financial Analysts – Users of financial statements

Prerequisites: *this training does not require any particular prerequisite.*

OBJECTIVES

- › Understand the philosophy behind IFRS to better interpret a company's financial performance
- › Identify the main impacts of IFRS on a company organisation and its financial statements
- › Master the principles and limitations of IFRS
- › Understand the challenges of financial communication under IFRS

WHY YOU SHOULD ATTEND?

- › IFRS is not just an accounting issue, but also a major challenge for financial communication and corporate management.

Within a day, this training will give you a comprehensive understanding of IFRS and what is at stake for the companies.

DETAILED CONTENT

- › **IFRS: who applies IFRS, why and when?**
- › **A more relevant financial information**
 - Substance over form
 - Accounting translation of operational commitments
 - . Greater emphasis on contract analysis
 - . Accounting treatments more in line with management's vision
- › **Fair value and IFRS: myth or reality?**
 - A broader, but limited, application
- › **Financial reporting under IFRS**
 - Few requirements for financial presentation
 - Non-standardized financial ratios
 - Heavy IFRS disclosure
- › **Overview of main IFRS standards: principles and operational stakes**
 - Lease contracts (IFRS 16)
 - Revenue recognition (IFRS 15)
 - Business combinations and goodwill calculation (IFRS 3)
 - Impairment tests (IAS 36)
 - Financial instruments (IFRS 9)
 - Tangible and intangible assets (IAS 16 and IAS 38)
 - Provisions (IAS 37)
 - Employee benefits (IAS 19)

INSTRUCTIONAL APPROACH AND LEARNING ASSESSMENT

- **Prior to the session:** educational videos and self-assessment quiz
- **During the session:** A round-table discussion at the start of the course helps to identify and select the specific topics to be covered during the day. Illustrations are drawn from current events and real-life cases encountered by companies and/or the trainer's field experience. Numerous exchanges and interactive quizzes during the session ensure knowledge acquisition.
- **After the session:** documentary contributions (summary, articles and video). The trainer is available to answer any follow-up questions participants may have.

DURATION: 1 DAY

DATES*: 18/01/24
03/04/24
11/10/24
18/12/24

PRICE EXCL. VAT: 1 240 €

(*) Delivery method: face-to-face, subject to change according to your requests and/or health conditions.

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