

IFRS in practice – Part 2

WHO SHOULD ATTEND?

Financial, Consolidation and Accounting Managers – Financial Controllers – Accountants – Consolidation team members – Management Controllers – Chartered Accountants, External Auditors

Prerequisites: *this training is the continuation of “IFRS in practice – Part 1” (page 78).*

OBJECTIVES

- › Be able to apply IFRS
- › Master professional practice on more complex IFRS issues (financial instruments, consolidation)

WHY SHOULD YOU ATTEND?

- › Whether you are looking for a comprehensive first approach to IFRS or for a good refresher to understand IFRS, this training will allow you to implement the standards and get the “right reflexes”.
You will acquire a broad overview of IFRS and will acquire the perspective that is necessary for a professional IFRS implementation.
This training is the second part of a comprehensive 5-day session (please refer to “IFRS in practice – Part 1” page 78).

Special offer for bundling the two trainings programmes:
4 000 € excl. VAT instead of 4 950 € excl. VAT

DURATION: 2 DAYS

DATES*: 11-12/01/24
25-26/04/24
04-05/07/24
19-20/09/24
21-22/11/24

PRICE EXCL. VAT: 2 200 €

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

DETAILED CONTENT

› Financial instruments: IAS 32, IFRS 9, IFRS 7, IFRS 13

- Categories of financial instruments in IFRS, accounting methods, amortized cost (effective interest rate) and fair value measurement
- Principles and conditions for hedge accounting in IFRS
- Disclosures to provide about risks related to financial instruments

› Debt or equity? Hybrid financial instruments and their IFRS treatment

› Consolidation under IFRS

- Review of the scope of consolidation in IFRS (IFRS 10, IFRS 11 and IAS 28): definition of control and presentation of joint arrangements
- Required disclosures (IFRS 12)
- Transactions impacting the scope of consolidation: step acquisition, take over, changes in the level of ownership without change in the consolidation method, losses of control, transactions with minority shareholders
- Goodwill under IFRS. Impairment tests (IAS 36 and IFRIC 10)

› IFRS financial information

- Financial statements: presentation (IAS 1), statement of cash flows (IAS 7), earnings per share (IAS 33)
- Improved disclosures: operating segments (IFRS 8), related party disclosures (IAS 24)
- Interim financial reporting (IAS 34)

INSTRUCTIONAL APPROACH AND LEARNING ASSESSMENT

- **Prior to the session:** self-assessment quiz
- **During the session:** technical presentation supported by many case studies. Illustrations drawn from real-life situations encountered by the companies and/or from the trainer’s “on-the-ground” experience. Best practices. These numerous exchanges and interactive quizzes ensure knowledge acquisition.
- **After the session:** documentary inputs (synthesis, articles, video, etc.). The trainer is available to answer any follow-up questions participants may have.

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