



Our expert

This training programme is coordinated and delivered under the supervision of

[Elvin Montes](#)



Target

Accountants who prepare IFRS financial statements
Other professionals who review IFRS financial statements



Duration

7 hours



Languages

English



Contact us

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IFRS Financial Statements

Objectives

By the end of the training, the participants will:

- get sound knowledge on the various IFRS standards on the preparation of IFRS compliant financial statements
- have learned to distinguish equity versus liability
- be able to develop methods of presenting information clearly in the IFRS financial statements

Content

Introduction to IFRS and US GAAP

- IFRS organisational bodies and due process
- Conceptual framework

Contents of IFRS financial statements

- Presentation of financial statements (IAS 1)
- Statement of cash flows (IAS 7)
- Accounting policies, changes in accounting estimates and errors (IAS 8)
- Non-current assets held for sale and discontinued operations and Discontinued operations (IFRS 5)
- Events after the reporting period (IAS 10)
- Operating segments (IFRS 8)

Interim financial reporting (IAS 34)

Financial instruments - Presentation (IAS 32)

Financial instruments - Disclosures (IFRS 7)