





**Online Self-Paced Course** 

# INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS)



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## **Course Content**

## Module 1: IFRS-1, IFRS-2, IFRS-3, IFRS-5, IFRS-6, IFRS-7, IFRS-8

IFRS 1 First-time Adoption of International Financial Reporting Standards

IFRS 2 Share-based Payments

**IFRS 3 Business Combinations** 

IFRS 5 Non-current Assets Held for Sale and

**Discontinued Operations** 

IFRS 6 Exploration for and Evaluation of Mineral

Resources

IFRS 7 Financial Instruments: Disclosures

**IFRS 8 Operating Segments** 

## Module 2: IFRS-9, IFRS-10, IFRS-11, IFRS-12, IFRS-13, IFRS-14, IFRS-15, IFRS-16

IFRS 9 Financial Instruments

IFRS 10 Consolidated Financial Statements

**IFRS 11 Joint Arrangements** 

IFRS 12 Disclosure of Interests in Other Entities

IFRS 13 Fair Value Measurement

IFRS 15 Revenue from Contracts with Customers

IFRS 16 Leases

## Module 3: IAS-1, IAS-2, IAS-8, IAS-10, IAS-12, IAS-16, IAS-19, IAS-20

IAS 1 Presentation of Financial Statements

**IAS 2 Inventories** 

IAS 8 Accounting Policies, Changes in Accounting

**Estimates and Errors** 

IAS 10 Events after the Reporting Period

IAS 12 Income Taxes

IAS 16 Property, Plant and Equipment

IAS 19 Employee Benefits

IAS 20 Accounting for Govt. Grants and Disclosure of

Govt. Assistance

Module 4: IAS-21, IAS-23, IAS-24, IAS-27, IAS-28, IAS-32

IAS 21 The Effects of Changes in Foreign Exchange Rates

IAS 23 Borrowing Costs

IAS 24 Related Party Disclosures

IAS 27 Separate Financial Statements

IAS 28 Investments in Associates and Joint

Ventures

IAS 32 Financial Instruments: Presentation

## Module 5: IAS-33, IAS-34, IAS-36, IAS-37, IAS-38, IAS-40, IAS-41

IAS 33 Earnings Per Share

IAS 34 Interim Financial Reporting

IAS 36 Impairment of Assets

IAS 37 Provisions, Contingent Liabilities and

**Contingent Assets** 

IAS 38 Intangible Assets

IAS 40 Investment Property

IAS 41 Agriculture







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