



IFRS GAAP

JANUARY 2017

I CAN'T ~~DO~~ IT

A hand holding a red marker is shown in the foreground, with the marker tip pointing towards the word 'DO' in the text above. The word 'DO' is crossed out with a red scribble.

PROGRAM - 30 HOURS (1/2)



- **Basic principles (slide 4-8) - 2 hours**
 - Presentation, qualitative characteristics, content.
 - First-time adoption.

- **Statement of Financial Position (slide 9-48) - 10 hours**
 - **Intangible asset [IAS38]:** acquired and internally generated, goodwill, software, amortization and impairment.
 - **Property, plant and equipment [IAS16]:** acquired and self-constructed assets, borrowing costs [IAS23], repairing, component approach, investment property [IAS40], amortization and impairment.
 - **Lease accounting [IAS17]:** criteria, recognition, illustration.
 - **Inventories [IAS2]:** measurement, valuation method, net realizable value.
 - **Provision and contingencies [IAS37]:** criteria, recognition, illustration.
 - **Post-employment benefit [IAS19]:** defined contribution plan, defined benefit plan.
 - **Events after reporting period [IAS10]:** adjusting and non-adjusting events.
 - **Impairment of assets [IAS36]:** indicators, impairment at an individual asset or at a cash-generating unit, illustration.

- **Profit & loss and OCI items (slide 49-62) - 5 hours**
 - **Revenue [IAS 11, IAS18, IAS20; IFRS 15]:** recognition & measurement, revenue from contract with customer.
 - **Income taxes [IAS12]:** current and deferred taxes, unused tax loss, tax rate.

- **Consolidation (slide 63-77) - 5 hours**
 - **Control or not on an investee [IFRS 10, IFRS 12]:** notion and guidance of control.

PROGRAM - 30 HOURS (2/2)



- **Joint arrangement** [IFRS 11]: classification, determination.
- **Business combination** [IFRS 3]: determination, acquisition method, goodwill, deferred tax, provisional assessment.
- **Non-current asset or disposal group** [IFRS 5]: classified as held for sale and held for distribution.
- **Financial instrument** (slide 78-94) - **3 hours**
 - **Financial instrument** [IAS 39]: definition, embedded derivative, measurement, hedge accounting.
 - **Financial instrument** [IFRS 9]: classification, measurement, forward looking impairment model, hedge accounting.
 - **Disclosure** [IFRS 7]: liquidity & market risk, fair value, hedge accounting.
- **Other subjects** (slide 95-111) - **5 hours**
 - **Related party disclosure** [IAS 24]: intragroup transaction, determination, illustration.
 - **Cash flow statement** [IAS 7]: operating, investing and financing activities.
 - **Earning per share** [IAS 33]: definition and illustration.
 - **Operating segment** [IFRS 8]: determination, aggregation, reportable segment, illustration.
 - **Accounting policies, estimates & errors** [IAS 8].
 - **Foreign exchange rates** [IAS 21]: functional and presentation currency, hyperinflation economies, illustration.
- **Appendix** (slide 112-114)
 - List of standards and interpretations.