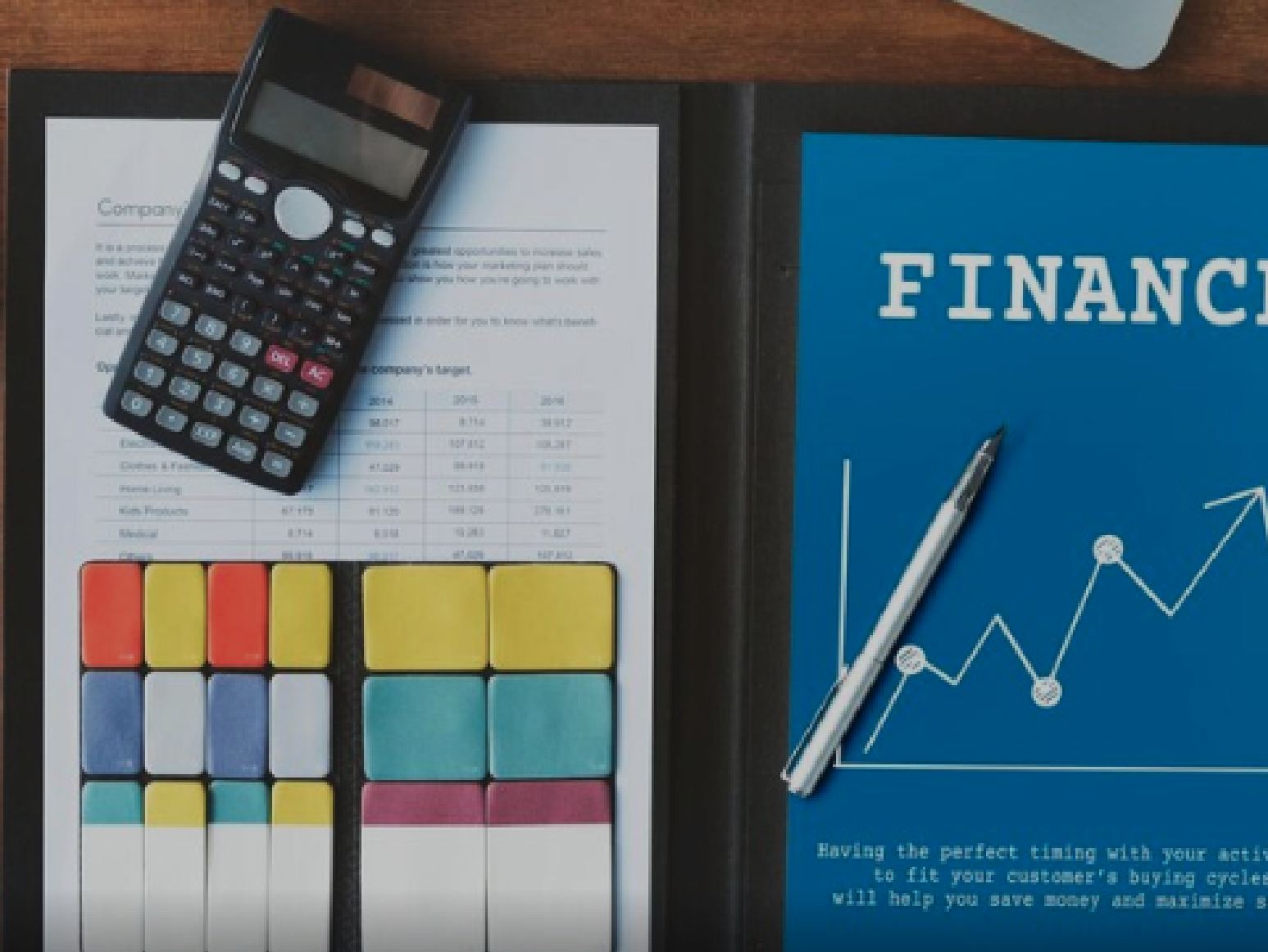


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Global Learning for Operational Leaders



ACCOUNTING AND FINANCE | F05

Certificate in International Financial Reporting Standards (IFRS)

Contact

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Address

Waarderweg 50, 2031PB Haarlem - Netherlands.

Course content

Why Attend

Business transactions are becoming more complex. Accounting professionals need to be constantly aware of the impact of those transactions on the entity's financial statements and adequately account for such transactions.

The 'Certificate in International Financial Reporting Standards (IFRS)' course is the second level of the IFRS and 2024 Updates course. We will discuss more advanced topics in IFRS related to investment accounting, financial instruments, business combinations, and consolidation.

Course Methodology

- The course uses interactive techniques, such as brief presentations by the consultant, the application of different theories, and group exercises, to exchange experience and the knowledge acquired throughout the course.

Course Objectives

- Identify the components of comprehensive income and other comprehensive income
- Properly account for income taxes and determine current vs. deferent taxes
- Classify the various type of investments according to IFRS 9
- Determine the concepts of control and power and consolidate a set of financial statements
- Define the term significant influence and apply the equity method
- Apply the required steps in business combination and account for goodwill

Target Audience

- Professionals in finance and accounting and those seeking to take their IFRS knowledge to a higher level.
- Target Competencies
- Calculating total comprehensive income
- Presenting income tax transactions

Course outline

Detailed course outline

Module-by-module outline for Certificate in International Financial Reporting Standards (IFRS).

Module 1 - Overview of Fundamental Concepts in IFRS

- History of IFRS
- The complete set of financial statements
- Classification of assets and liabilities
- Components and classification of stockholders' equity
- Total Comprehensive Income (TCI)
- Components of Other Comprehensive Income (OCI)

Module 2 - Income Taxes (IAS 12)

- Recognition and measurement of current tax
- Recognition and measurement of deferred tax
- Recognition in profit and loss
- Deferred tax asset or liability
- Presentation and disclosure

Module 3 - Financial Instruments

- Classification of financial assets under IFRS 9
- Business model and cash flow test
- Amortized cost
- Fair Value through Profit and Loss (FVTPL)
- Fair value through Other Comprehensive Income (OCI)
- Impairment of financial assets

Course outline

Detailed course outline

Module-by-module outline for Certificate in International Financial Reporting Standards (IFRS).

Module 4 - Consolidation of Financial Statements (IFRS 10)

- Definition of power and control
- Identification of subsidiary

Module 5 - Consolidation procedures

- Intercompany transactions
- Non-Controlling Interests (NCI)
- Loss of control
- Accounting for Joint Arrangements and Associates (IAS 28)

Seminar dates

Available seminar dates

Live dates and pricing for Certificate in International Financial Reporting Standards (IFRS) generated from the course details page.

Date	Location	Format	Fee
15 - 19 June 2026	London	Classroom	€2,940
20 - 24 July 2026	Munich	Classroom	€2,415
3 - 7 August 2026	Barcelona	Classroom	€2,695
7 - 11 September 2026	Paris	Classroom	€3,150
12 - 16 October 2026	Frankfurt	Classroom	€2,275
9 - 13 November 2026	Barcelona	Classroom	€2,695
14 - 18 December 2026	Frankfurt	Classroom	€2,275

Live online option

Online delivery is available at €1,250.