



The LEGEND Educational Services Center, Dubai - UAE.

Course: International Financial Reporting Standards (IFRS)

Training Schedule: (Face to Face /Physical Thirty (30) Hours Training)

Location: OFFICE -211, Ansar Gallery same building Block O, Karama DUBAI –UAE

IFRS COURSE Outline

DAY	DATE
1 (Monday)	February 27, 2023

- Regulatory and conceptual framework
- IAS 1 presentation of financial statement
- IAS 7 statement of cash flows
- IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors
- IFRS 15 Revenue from contracts with customers
- IAS 16 Property plant and Equipment
- IAS 38 intangible assets
- IAS 40 investment property



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DAY	DATE
2 (Tuesday)	February 28, 2023

- IAS 2 inventories
- IAS 20 Government grants
- IAS 23 Borrowing costs
- IFRS 16 leases
- IAS 32 *Financial Instruments: Presentation*
- IFRS 9 *Financial Instruments*
- IFRS 7 *Financial Instruments Disclosure*

DAY	DATE
3 (Wednesday)	March 1, 2023

- IAS 27 provision and contingencies
- IAS 41 agriculture
- IAS 12 income tax
- IAS 21 *The Effects of Changes in Foreign Exchange Rates*
- IAS 33 earnings per share
- IAS 10 events after the reporting period
- IFRS 2 share-based payment
- IFRS 13 fair value measurement



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DAY	DATE
4 (Thursday)	March 2, 2023

- IFRS 5 non-current asset held for sale and discontinued operation
- IFRS 3 business combination
- IFRS 10 consolidated financial statement
- IAS 27 separate financial statement
- IAS 28 investment in associates

DAY	DATE
5 (Friday)	March 3 ,2023

IFRS 17-INSURANCE CONTRACTS

- Introduction
- Benefits of Reporting Under IFRS 17
- Scope and Feature
- Measurement Models
- Recognition, Derecognition
- Premium Allocation Approach and Reinsurance
- Estimate of Future Cash Flows
- Risk Adjustment for Non-Financial Risk
- IFRS Illustrative Example