informatech



ACCOUNTING AND FINANCE | F05

Certificate in International Financial Reporting Standards (IFRS)

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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.

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.

By the end of the course, participants will be able to:

• 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

Professionals in finance and accounting and those seeking to take their IFRS knowledge to a higher level.

• Calculating total comprehensive income

• Presenting income tax transactions

• Accounting for financial assets

• Applying the equity method

• Consolidating financial statements

• Measuring goodwill



Course content

Course outline

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)

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

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
- Presentation of financial instruments under IAS 32



Course content

Course outline

• Disclosure requirements under IFRS 7

Consolidation of Financial Statements (IFRS 10)

• Definition of power and control

• Identification of subsidiary

Consolidation procedures

• Intercompany transactions

• Non-Controlling Interests (NCI)

• Loss of control

• Accounting for Joint Arrangements and Associates (IAS 28)

Types of joint arrangements

• Joint operations versus joint venture

• Accounting for joint operations (IFRS 11)

• Accounting for joint ventures and associates according to the equity method

• Identification of associates and the concept of significant influence

• Impairment of investments accounted for under the equity method

Business Combinations (IFRS 3)

• Determining fair value

• Steps in the accounting process for business combinations

• The acquisition method

• Goodwill and gain from a bargain purchase

• Two options to measure non-controlling interests



Course content

Course outline

• Impairment of goodwill



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
14 - 18 December 2026	Frankfurt - Germany	Classroom	**€2,600.-**
18 - 22 January 2027	London - U.K	Classroom	**€3,360.-**
15 - 19 February 2027	Munich - Germany	Classroom	**€3,400.-**
15 - 19 March 2027	Barcelona - Spain	Classroom	**€3,080.-**
19 - 23 April 2027	Paris - France	Classroom	**€3,600.-**
17 - 21 May 2027	Frankfurt - Germany	Classroom	**€2,600.-**
21 - 25 June 2027	Barcelona - Spain	Classroom	**€3,080.-**
19 - 23 July 2027	Frankfurt - Germany	Classroom	**€2,600.-**
16 - 20 August 2027	London - U.K	Classroom	**€3,360.-**
20 - 24 September 2027	Munich - Germany	Classroom	**€3,400.-**
18 - 22 October 2027	Barcelona - Spain	Classroom	**€3,080.-**
15 - 19 November 2027	Paris - France	Classroom	**€3,600.-**
20 - 24 December 2027	Frankfurt - Germany	Classroom	**€2,600.-**

Live online option	Online delivery is available at €1,850.-.