

# INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS)

Kigali - Rwanda

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TRAINING CENTER

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## Introduction

In today's globalized business environment, a clear understanding of international financial reporting is essential. International Financial Reporting Standards (IFRS) provide a common language for companies to prepare financial statements, ensuring transparency and comparability across borders. Gentex Training Center's IFRS Essentials course empowers you to master this crucial financial framework. This comprehensive program equips you with the knowledge and skills to interpret, analyze, and apply IFRS in real-world scenarios.

## International Financial Reporting Standards (IFRS)

### Course Objectives:

- Understand the core principles and objectives of International Financial Reporting Standards.
- Gain a comprehensive overview of key IFRS pronouncements and their impact on financial reporting.
- Learn to apply IFRS to various financial statement elements, including assets, liabilities, income, and expenses.
- Develop the ability to analyze and interpret financial statements prepared under IFRS.
- Understand the differences between IFRS and other accounting standards (e.g., US GAAP).
- Enhance communication skills to discuss financial information with international stakeholders.
- Build confidence in applying IFRS knowledge to practical financial situations.

### Course Methodology

- Engaging Lectures: Gain foundational knowledge through expert-led lectures on IFRS principles, key pronouncements, and practical applications.



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- **Interactive Workshops:** Apply your learnings through dynamic workshops that encourage group discussions, case studies, and real-world IFRS scenarios.
- **Skill-Building Activities:** Hone your IFRS analysis skills through interactive activities, practical exercises, and personalized feedback from instructors.
- **Financial Statement Analysis Sessions:** Deepen your understanding by analyzing financial statements of companies using IFRS.
- **Mock Exams & Practice Questions:** Prepare for potential IFRS assessments with practice questions and mock exams aligned with industry standards.

## Who Should Take This Course

- Finance professionals seeking to enhance their IFRS knowledge and expertise.
- Accountants who need to prepare or analyze financial statements under IFRS.
- Auditors involved in audits of companies applying IFRS.
- Financial analysts and investors seeking to interpret IFRS-based financial reports.
- Business professionals interacting with international counterparts and financial data.

## International Financial Reporting Standards (IFRS) Course Outline:

### Day 1: Introduction to IFRS & Conceptual Framework

- Understanding the rationale and objectives behind International Financial Reporting Standards.
- Exploring the conceptual framework for financial reporting under IFRS.
- Examining the basic principles of recognition, measurement, presentation, and disclosure.
- Understanding the different types of IFRS pronouncements and their hierarchy.





## Day 2: Key IFRS Pronouncements for Assets & Liabilities

- Applying IFRS to tangible assets, including property, plant, and equipment.
- Understanding the treatment of intangible assets under IFRS (e.g., goodwill, intellectual property).
- Learning to account for financial assets and liabilities according to relevant IFRS standards.
- Exploring the measurement and recognition of provisions, contingent liabilities, and contingent assets.

## Day 3: IFRS Requirements for Income & Expenses

- Gaining a comprehensive understanding of IFRS revenue recognition principles.
- Exploring the treatment of different expense categories under IFRS (e.g., borrowing costs, research & development).
- Learning to account for government grants and income taxes in accordance with IFRS.
- Analyzing earnings per share (EPS) calculations under IFRS.

## Day 4: Financial Statement Analysis & Interpretation under IFRS

- Understanding how IFRS impacts the presentation and structure of financial statements.
- Developing skills to analyze and interpret financial statements prepared under IFRS.
- Identifying key ratios and metrics used to assess a company's financial performance using IFRS.
- Learning to compare financial statements across companies and industries using IFRS.

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## Day 5: Advanced IFRS Topics & Practical Applications

- Exploring complex IFRS topics like business combinations, leases, and impairment.
- Discussing recent IFRS updates and their implications for financial reporting.
- Building confidence in applying IFRS knowledge to solve practical financial scenarios.
- Developing strategies for ongoing learning and staying up-to-date with IFRS developments.

### Conclusion

By successfully completing Gentex Training Center's IFRS Essentials course, you'll gain the knowledge and practical skills to navigate the world of international financial reporting with confidence. You'll be equipped to analyze financial statements, communicate effectively with international stakeholders, and make

