CINPAA | INTERNATIONAL COOPERATIVE FOR TRAINING & CONSULTING

سينبا | التعاونية الدولية للتدريب والاستشارات



Training programme:

International Financial Reporting Standards (IFRS)

Delivered in several cities and dates

OUR INTERNATIONAL PARTNERS:

ISDE Law Business School High Performance Education
Higher Institute of Law and Business (ISDE)

Professional Development Institute
Professional Development Institute

Universidad Camilo José Cela
Camilo José Cela University

SEK EDUCATION GROUP

ISO 29993:2017 Learning services for non-formal education and training

ISO 9001:2015

International Financial Reporting Standards (IFRS)

About the programme:

Introduction : The convergence, globally, of International Financial Reporting Standards (IFRS) is gaining pace at a rapid rate, for the preparation of financial statements. This includes bot large corporates and medium-sized companies. Each year more and more countries are implementing IFRS. As a result of this acceptance of IFRS, more financial professionals are required to have a working knowledge of not only the fundamentals but also the detailed workings. Further, the IFRS landscape is constantly changing and professionals are required to keep up to date. This 5-day program will deliver

Objectives:

Developing participants' skills, knowledge, values and professional approaches in:

a. Understand the IFRS standards with practical explanations and examples.

b. Understand how a consolidation of financial statements works with the application of IFRS 10.

c. Understand Revenue from Contracts with Customers (IFRS 15).

d. Obtain the actual IAS and IFRS standards used in this course to read and go through whilst the lecturer explains the concept needed

e. Prepare a reporting issue analysis that distinguishes recognition, measurement and disclosure questions.

Target audience:

a. Financial Analysts

b. Accountants

c. Portfolio Managers

d. Securities Analysts

e. Credit / Investment Analysts

f. Pension Fund Managers

g. Auditors

Daily programme:

• Day 1: The IFRS framework and presentation of financial statements

a. Brief history of IFRS and the Conceptual Framework for financial reporting

b. Presentation and disclosure under IFRS 18, with IAS 1 as prior-period and transition context

c. Statement of cash flows (IAS 7) and accounting policies, estimates and errors (IAS 8)

d. Events after the reporting period (IAS 10), segments (IFRS 8), related parties (IAS 24) and interim reporting (IAS 34)

e. Case study: separating recognition, measurement and disclosure questions in a reporting issue

f. Day output: reporting issue analysis template

• Day 2: Assets and fair value measurement

a. Inventories (IAS 2), property, plant and equipment (IAS 16) and borrowing costs (IAS 23)

b. Intangible assets (IAS 38) and investment property (IAS 40)

c. Impairment of assets (IAS 36) and fair value measurement (IFRS 13)

d. Non-current assets held for sale and discontinued operations (IFRS 5)

e. Workshop: impairment test and fair value measurement for a cash-generating unit

f. Day output: worked impairment calculation

• Day 3: Liabilities, financial instruments and income taxes

a. Leases (IFRS 16) and employee benefits (IAS 19)

b. Provisions, contingent liabilities and contingent assets (IAS 37) and share-based payment (IFRS 2)

c. Financial assets, liabilities, derivatives and hedging under IAS 32, IAS 39 and IFRS 9, with IFRS 7 disclosures

d. Income taxes (IAS 12): current tax, deferred tax and temporary differences

e. Workshop: lease accounting and deferred tax calculations on a worked example

f. Day output: lease and deferred tax workings

• Day 4: Revenue and foreign currency

a. Revenue from contracts with customers (IFRS 15): the five-step model

b. Identifying performance obligations and allocating the transaction price

c. The effects of changes in foreign exchange rates (IAS 21)

d. Functional currency, translation of foreign operations and exchange differences

e. Workshop: applying the IFRS 15 five-step model to a multi-element contract

f. Day output: revenue recognition memo for a sample contract

• Day 5: Group reporting, transition and future developments

a. Business combinations (IFRS 3) and consolidated financial statements (IFRS 10)

b. Separate statements (IAS 27), associates and joint ventures (IAS 28), joint arrangements (IFRS 11) and IFRS 12 disclosures

c. First-time adoption of IFRS (IFRS 1) and transition planning

d. IASB work plan and IFRS 18 adoption for annual periods beginning on or after 1 January 2027

e. Case study: preparing a simple consolidation of a parent and subsidiary under IFRS 10

f. Day output: consolidation worksheet and transition checklist

Training methods and certificates:

Our programmes are built on modern pedagogy that combines theoretical knowledge with practical application, in line with participants' needs and the demands of the workplace. Methods include:

· **Interactive workshops:** analysis of real data and group discussions that strengthen practical understanding.

· **Case studies:** examples from international organisations that highlight real successes and challenges.

· **Realistic simulations:** participants train through professional scenarios that mirror real situations requiring decisions and situation management.

· **Advanced tools and technologies:** hands-on practice with up-to-date training software and tools suited to each field.

Certificates:

On successful completion, participants receive a certificate issued by CINPAA, a training institute officially registered in the European Union, Spain and the United Kingdom.

CINPAA - Cooperative International for Training and Consulting

Our programmes are delivered within academic and professional partnerships, cooperation agreements and memoranda of understanding with a number of academic and professional institutions, including:

• Camilo José Cela University - Spain

- **ISDE - Law & Business School - International**
- **Professional Development Institute - United Kingdom**

These partnerships aim to exchange expertise, develop training content and raise programme quality in line with international best practice.

Kind regards,
International Programmes Department
"CINPAA" INTERNATIONAL COOPERATIVE FOR TRAINING & CONSULTING

Course details and registration

Course Details | Registration

Programme	**International Financial Reporting Standards (IFRS)**	Course Title
Language	**English**	Course Language
Duration	**5 days**	Duration
Venue	**Several cities and dates – see the table below**	Venue
Financial offer	**Sent separately, according to the number of participants and the delivery conditions.**	Financial Offer

Registration and confirmation:

To register, please use one of the following:

a. Complete the programme request form on our website.

b. Or send an email from your training department.

c. Or a nomination letter from your organisation.

Send your confirmation by:

Email	info@cinpaa.org
WhatsApp	+34 635 867 686

Our team is ready to advise on accommodation and logistics before and during your stay.

Planned programme dates:

City	Dates
London, United Kingdom	08 - 12 Feb 2027
Cairo, Egypt	10 - 14 May 2027
Madrid, Spain	09 - 13 Aug 2027
Barcelona, Spain	08 - 12 Nov 2027

The programme can be delivered in other cities and on other dates to suit your organisation, at the length you need. The cities are listed on the last page.

سينبا التعاونية الدولية للتدريب والاستشارات | CINPAA – International Cooperative for Training & Consulting

Europe office: Calle Echegaray N6, 28014 Madrid, Spain

UK office: 12th floor, Marble Arch Tower, 55 Bryanston Street, London, UK

+34 635 867 686 Europe office

+90 507 590 1781 Turkey office

+60 10 509 9484 Malaysia office

+218 92 622 1324 Libya office

+34 635 867 686 WhatsApp

info@cinpaa.org | www.cinpaa.org

Scan to save our contact

Cities where we deliver our programmes:

This programme can be delivered in any of the following cities, and elsewhere on request.

Albania Tirana, Saranda	**Australia** Sydney	**Austria** Vienna, Hallstatt, Salzburg / Zell am See	**Azerbaijan** Baku
Bahrain Manama	**Belgium** Brussels, Bruges	**Bosnia and Herzegovina** Sarajevo	**Canada** Toronto, Montreal
China Hong Kong, Shanghai, Beijing, Guangzhou	**Croatia** Dubrovnik	**Cyprus** Nicosia, Limassol, Larnaca	**Czech Republic** Prague
Egypt Cairo, Sharm El Sheikh, Alexandria, Hurghada	**France** Paris	**Georgia** Tbilisi, Batumi	**Germany** Munich, Berlin, Düsseldorf, Frankfurt
Greece Athens, Rhodes	**Hungary** Budapest	**Indonesia** Bali, Jakarta	**Ireland** Dublin
Italy Rome, Florence, Milan, Venice, Como	**Japan** Tokyo	**Jordan** Amman, Aqaba	**Kuwait** Kuwait City
Malaysia Kuala Lumpur	**Maldives** Maldives	**Mauritius** Mauritius	**Montenegro** Budva, Kotor
Morocco Casablanca, Marrakech, Tangier, Rabat	**Netherlands** Amsterdam	**Oman** Muscat, Salalah	**Philippines** Manila
Poland Krakow, Warsaw	**Portugal** Lisbon, Porto	**Qatar** Doha	**Russia** Moscow
Saudi Arabia Riyadh, Jeddah, Dammam	**Serbia** Belgrade	**Slovenia** Ljubljana	**South Korea** Seoul
Spain Madrid, Barcelona, Valencia, Alicante, Benidorm, Malaga / Marbella, San Sebastian, Granada, Cordoba, Canary Islands, Seville, Bilbao	**Switzerland** Geneva, Luzern, Zurich, Interlaken, Zermatt, Lugano	**Thailand** Bangkok, Phuket	**Tunisia** Tunis
Turkey Istanbul, Antalya, Trabzon, Bursa, Izmir, Bodrum, Antakya (Hatay)	**United Arab Emirates** Dubai, Abu Dhabi	**United Kingdom** London, Edinburgh, Manchester, Birmingham	**United States** Miami, New York, Los Angeles, Washington