



Online Self-Paced Course

INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS)



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Course Content

Module 1: IFRS-1, IFRS-2, IFRS-3, IFRS-5, IFRS-6, IFRS-7, IFRS-8

IFRS 1 First-time Adoption of International Financial Reporting Standards
IFRS 2 Share-based Payments
IFRS 3 Business Combinations
IFRS 5 Non-current Assets Held for Sale and Discontinued Operations
IFRS 6 Exploration for and Evaluation of Mineral Resources
IFRS 7 Financial Instruments: Disclosures
IFRS 8 Operating Segments

Module 2: IFRS-9, IFRS-10, IFRS-11, IFRS-12, IFRS-13, IFRS-14, IFRS-15, IFRS-16

IFRS 9 Financial Instruments
IFRS 10 Consolidated Financial Statements
IFRS 11 Joint Arrangements
IFRS 12 Disclosure of Interests in Other Entities
IFRS 13 Fair Value Measurement
IFRS 15 Revenue from Contracts with Customers
IFRS 16 Leases

Module 3: IAS-1, IAS-2, IAS-8, IAS-10, IAS-12, IAS-16, IAS-19, IAS-20

IAS 1 Presentation of Financial Statements
IAS 2 Inventories
IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors
IAS 10 Events after the Reporting Period
IAS 12 Income Taxes
IAS 16 Property, Plant and Equipment
IAS 19 Employee Benefits
IAS 20 Accounting for Govt. Grants and Disclosure of Govt. Assistance

Module 4: IAS-21, IAS-23, IAS-24, IAS-27, IAS-28, IAS-32

IAS 21 The Effects of Changes in Foreign Exchange Rates
IAS 23 Borrowing Costs
IAS 24 Related Party Disclosures
IAS 27 Separate Financial Statements
IAS 28 Investments in Associates and Joint Ventures
IAS 32 Financial Instruments: Presentation

Module 5: IAS-33, IAS-34, IAS-36, IAS-37, IAS-38, IAS-40, IAS-41

IAS 33 Earnings Per Share
IAS 34 Interim Financial Reporting
IAS 36 Impairment of Assets
IAS 37 Provisions, Contingent Liabilities and Contingent Assets
IAS 38 Intangible Assets
IAS 40 Investment Property
IAS 41 Agriculture



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