



Consulting and Training | Reach New Heights

Course Name

IFRS

Sector Name

Finance, Accounting and Banking

Document Type

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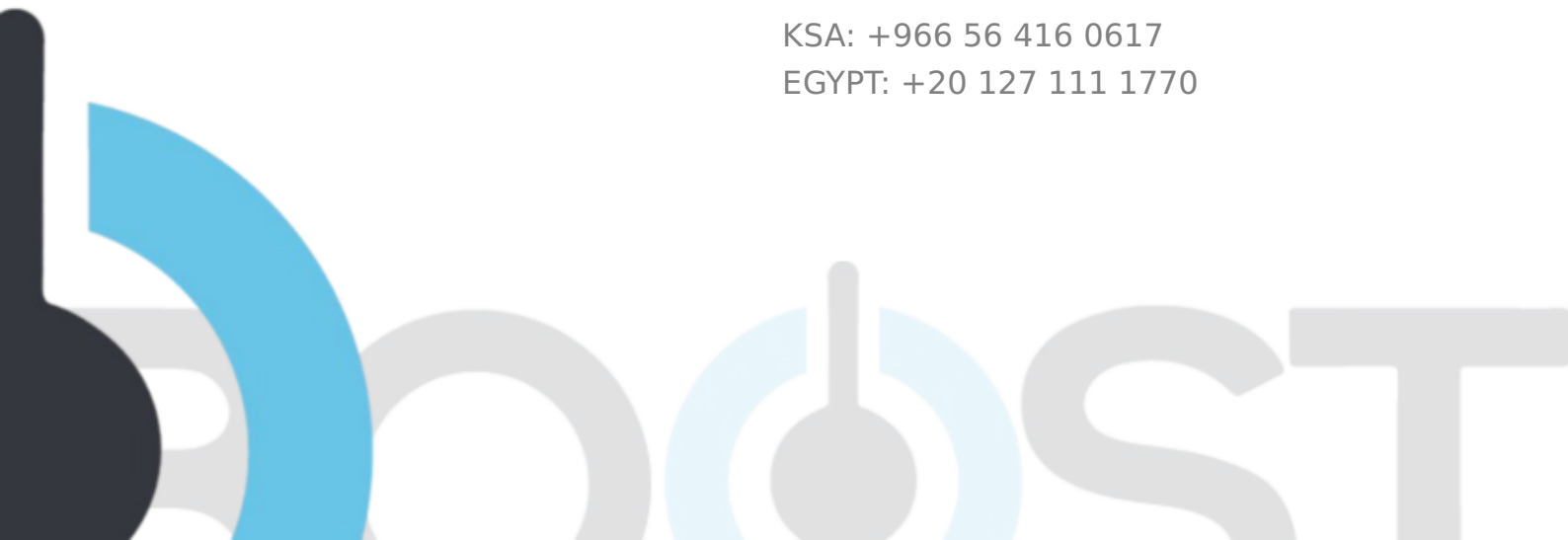
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IFRS

Course Introduction

International Financial Reporting Standards (IFRS) provide a global framework for preparing transparent, consistent, and comparable financial information. Rather than focusing on detailed technical rules, IFRS emphasizes principles-based judgment, substance over form, and faithful representation of business reality.

Developed by **Boost**, this course is designed to help professionals understand how IFRS thinking influences financial reporting and decision-making, without turning the program into a technical standards-by-standards walkthrough. The focus is on interpretation, impact, and application awareness—not memorization of requirements.

Boost's IFRS course equips participants with the ability to understand IFRS logic, recognize its impact on financial statements, and interact confidently with IFRS-based reports in professional environments.

IFRS

Target Audience

- ✓ Accounting and finance professionals
- ✓ Auditors and internal control staff
- ✓ Managers and supervisors reviewing financial reports
- ✓ Professionals working in IFRS-reporting environments
- ✓ Staff transitioning from local standards to IFRS awareness

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Learning Objectives

- ✓ Understand the purpose and philosophy of IFRS
- ✓ Distinguish between rules-based and principles-based reporting
- ✓ Recognize how IFRS affects financial statements and results
- ✓ Understand key IFRS judgment areas conceptually
- ✓ Identify major differences between IFRS and local practices at a high level
- ✓ Support informed discussion and review of IFRS-based reports

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Course Outline

✓ DAY 01

Understanding the IFRS Framework

Module 1: Why IFRS Exists

- ✓ Purpose of global financial reporting standards
- ✓ Benefits of comparability and transparency
- ✓ IFRS users and stakeholders

Module 2: IFRS Philosophy and Principles

- ✓ Principles-based vs. rules-based standards
- ✓ Substance over form
- ✓ Professional judgment in IFRS

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Course Outline

✓ Day 02

IFRS Impact on Financial Statements

Module 3: Recognition and Measurement Concepts

- ✓ When items are recognized in financial statements
- ✓ Measurement bases at a conceptual level
- ✓ Impact on reported results

Module 4: Presentation and Disclosure Logic

- ✓ Why disclosure matters under IFRS
- ✓ How presentation supports transparency
- ✓ Understanding disclosure intent (not checklists)

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✓ Day 03

Key IFRS Judgment Areas

Module 5: Revenue, Assets, and Liabilities under IFRS

- ✓ Revenue recognition thinking (conceptual)
- ✓ Asset recognition and impairment logic
- ✓ Liability recognition and obligations

Module 6: Estimates, Assumptions, and Professional Judgment

- ✓ Role of estimates in IFRS reporting
- ✓ Managing uncertainty
- ✓ Avoiding aggressive or biased reporting

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✓ Day 04

IFRS and Financial Performance Interpretation

Module 7: How IFRS Shapes Reported Performance

- ✓ Profit, equity, and volatility under IFRS
- ✓ Timing effects and performance patterns
- ✓ Understanding comparability challenges

Module 8: IFRS Differences and Transition Awareness

- ✓ High-level differences from local standards
- ✓ Transition challenges and adjustments
- ✓ Managing IFRS implementation impact

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✓ Day 05

IFRS in Governance and Professional Practice

Module 9: Reviewing IFRS-Based Financial Reports

- ✓ Reading IFRS financial statements critically
- ✓ Identifying risk areas and judgment points
- ✓ Asking the right review questions

Module 10: Applying IFRS Awareness in Practice

- ✓ Supporting compliance and reporting quality
- ✓ Communicating IFRS implications to stakeholders
- ✓ Strengthening professional confidence

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Confirmed Sessions

FROM	TO	DURATION	FEES	LOCATION
April 27, 2026	May 1, 2026	5 days	4250.00 \$	UAE , Dubai
July 13, 2026	July 17, 2026	5 days	4250.00 \$	UAE , Dubai
Oct. 12, 2026	Oct. 16, 2026	5 days	2150.00 \$	Virtual , Online
Feb. 1, 2027	Feb. 5, 2027	5 days	4950.00 \$	England , London

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