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**Course Name**

# **Understanding International Financial Reporting Standards (IFRS)**

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**Sector Name**

Finance, Accounting and Banking

**Document Type**

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## Understanding International Financial Reporting Standards (IFRS)

### Course Introduction

International Financial Reporting Standards (IFRS) provide a globally accepted framework for preparing transparent, comparable, and reliable financial statements. However, many professionals understand IFRS as isolated standards rather than as an integrated financial reporting system that supports decision-making, governance, and stakeholder confidence.

Developed by **Boost**, this course focuses on understanding IFRS principles and their practical impact on financial statements, rather than memorizing standards. Participants will learn how IFRS affects recognition, measurement, presentation, and disclosure—enabling them to interpret and apply IFRS requirements with clarity and confidence.

**Boost's Understanding IFRS - Intermediate course** bridges the gap between technical standards and real-world financial reporting practice.

## Understanding International Financial Reporting Standards (IFRS)

### Target Audience

- ✓ Finance and accounting professionals
- ✓ Financial reporting and consolidation staff
- ✓ Internal auditors and compliance professionals
- ✓ Finance managers and analysts
- ✓ Professionals interacting with IFRS-based reports

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## Understanding International Financial Reporting Standards (IFRS)

### Learning Objectives

- ✓ Understand the purpose and structure of IFRS
- ✓ Interpret key IFRS principles and concepts
- ✓ Apply IFRS requirements to financial reporting scenarios
- ✓ Analyze the impact of IFRS on financial statements
- ✓ Understand judgment, estimates, and disclosures under IFRS
- ✓ Improve communication with auditors and stakeholders

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## Understanding International Financial Reporting Standards (IFRS)

### Course Outline

#### ✓ DAY 01

##### **IFRS Framework and Foundations**

##### **Module 1: Overview of IFRS**

- ✓ Purpose and global adoption of IFRS
- ✓ IFRS vs. local accounting standards
- ✓ Role of IFRS in transparency and comparability

##### **Module 2: Conceptual Framework of IFRS**

- ✓ Financial statements objectives
- ✓ Qualitative characteristics of financial information
- ✓ Recognition and measurement concepts

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## Understanding International Financial Reporting Standards (IFRS)

### Course Outline

#### ✓ Day 02

##### **Recognition and Measurement Principles**

##### **Module 3: Recognition of Assets, Liabilities, Income, and Expenses**

- ✓ Recognition criteria under IFRS
- ✓ Accrual accounting and matching principles
- ✓ Derecognition concepts

##### **Module 4: Measurement Bases under IFRS**

- ✓ Historical cost vs. fair value
- ✓ Use of estimates and assumptions
- ✓ Impact on financial results

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## Understanding International Financial Reporting Standards (IFRS)

### Course Outline

#### ✓ Day 03

##### **Key IFRS Areas Affecting Financial Statements**

##### **Module 5: Revenue, Leases, and Financial Instruments (Overview)**

- ✓ Revenue recognition principles
- ✓ Lease accounting impact
- ✓ Basics of financial instruments

##### **Module 6: Property, Assets, and Impairment**

- ✓ Property, plant, and equipment
- ✓ Intangible assets
- ✓ Impairment indicators and testing

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## Understanding International Financial Reporting Standards (IFRS)

### Course Outline

#### ✓ Day 04

##### **Presentation, Disclosure, and Judgment**

##### **Module 7: Financial Statement Presentation**

- ✓ Statement structure and classification
- ✓ Notes and disclosures
- ✓ Consistency and comparability

##### **Module 8: Professional Judgment and Estimates**

- ✓ Areas requiring management judgment
- ✓ Accounting estimates and uncertainty
- ✓ Managing judgment risk

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## Understanding International Financial Reporting Standards (IFRS)

### Course Outline

#### ✓ Day 05

##### **IFRS Application, Governance, and Improvement**

##### **Module 9: Applying IFRS in Practice**

- ✓ Common application challenges
- ✓ Interaction with auditors
- ✓ Managing IFRS transitions and changes

##### **Module 10: Strengthening IFRS Compliance and Quality**

- ✓ Internal controls over financial reporting
- ✓ Monitoring updates and amendments
- ✓ Continuous improvement in reporting quality

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## Understanding International Financial Reporting Standards (IFRS)

### Confirmed Sessions

| FROM           | TO             | DURATION | FEES       | LOCATION         |
|----------------|----------------|----------|------------|------------------|
| March 15, 2027 | March 19, 2027 | 5 days   | 5950.00 \$ | USA , Texas      |
| July 19, 2027  | July 23, 2027  | 5 days   | 4250.00 \$ | UAE , Abu Dhabi  |
| Nov. 30, 2026  | Dec. 4, 2026   | 5 days   | 4250.00 \$ | UAE , Abu Dhabi  |
| May 2, 2027    | May 6, 2027    | 5 days   | 4250.00 \$ | KSA , Riyadh     |
| Oct. 25, 2026  | Oct. 29, 2026  | 5 days   | 2150.00 \$ | Virtual , Online |
| April 19, 2027 | April 23, 2027 | 5 days   | 4250.00 \$ | UAE , Dubai      |

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