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**Course Name**

# **Certificate in International Financial Reporting Standards (IFRS)**

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**Sector Name**

Internationally Certified Training Programs

**Document Type**

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## Certificate in International Financial Reporting Standards (IFRS)

### Course Introduction

International Financial Reporting Standards (IFRS) are widely adopted across global markets and form the foundation of transparent, comparable, and high-quality financial reporting. As organizations operate in increasingly regulated and internationally connected environments, finance professionals are expected to understand and apply IFRS requirements accurately to ensure compliance, support audit readiness, and enhance stakeholder confidence.

To address this need, **BOOST** Consulting & Training has developed the Certificate in International Financial Reporting Standards (IFRS) program. This course provides participants with a structured and practical understanding of IFRS principles and their application in real-world financial reporting environments.

**The program** focuses on key IFRS concepts, recognition and measurement principles, presentation and disclosure requirements, and common reporting challenges faced by organizations. Participants will strengthen their ability to interpret IFRS standards, apply them correctly in preparing financial statements, and analyze the financial reporting impact of transactions and events under IFRS.

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## Certificate in International Financial Reporting Standards (IFRS)

### Target Audience

- ✓ Financial accountants and senior accountants
- ✓ Finance managers and financial controllers
- ✓ Chief accountants and heads of finance
- ✓ Internal and external auditors
- ✓ Financial reporting specialists
- ✓ Risk and compliance professionals
- ✓ Professionals transitioning to IFRS-based reporting environments

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## Certificate in International Financial Reporting Standards (IFRS)

### Learning Objectives

- ✓ Understand the IFRS framework, objectives, and key financial reporting principles
- ✓ Apply recognition, measurement, presentation, and disclosure requirements under IFRS
- ✓ Prepare and interpret IFRS-based financial statements and related disclosures
- ✓ Account for key areas such as revenue, leases, financial instruments, and provisions
- ✓ Distinguish between IFRS and common local GAAP practices (where applicable)
- ✓ Address complex accounting treatments and reporting judgments under IFRS
- ✓ Support audit requirements by ensuring IFRS compliance and proper documentation
- ✓ Evaluate the financial statement impact of IFRS adoption and reporting changes
- ✓ Improve financial reporting quality through consistent application of IFRS

## Certificate in International Financial Reporting Standards (IFRS)

### Course Outline

#### ✓ DAY 01

##### **IFRS Framework, Financial Statements, and Presentation Requirements**

- ✓ Overview of IFRS and global adoption
- ✓ Objectives and qualitative characteristics of financial reporting
- ✓ The IFRS Conceptual Framework
- ✓ Components of a complete set of financial statements
- ✓ Presentation requirements under IAS 1
- ✓ Statement of financial position and statement of profit or loss
- ✓ Other comprehensive income and changes in equity
- ✓ Notes to the financial statements and disclosure principles

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### Course Outline

#### ✓ Day 02

##### **Revenue Recognition (IFRS 15) and Related Reporting Issues**

- ✓ Core principles of IFRS 15
- ✓ The five-step revenue recognition model
- ✓ Identifying performance obligations
- ✓ Determining and allocating the transaction price
- ✓ Recognizing revenue over time vs. at a point in time
- ✓ Contract modifications and variable consideration
- ✓ Presentation and disclosure requirements for revenue

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## Certificate in International Financial Reporting Standards (IFRS)

### Course Outline

#### ✓ Day 03

##### **Leases (IFRS 16), Property, Plant & Equipment, and Intangible Assets**

- ✓ Lease accounting from the lessee perspective under IFRS 16
- ✓ Right-of-use assets and lease liabilities
- ✓ Lease term, discount rates, and remeasurements
- ✓ Lessor accounting overview
- ✓ Recognition and measurement of property, plant, and equipment (IAS 16)
- ✓ Depreciation methods and component accounting
- ✓ Intangible assets recognition and amortization (IAS 38)
- ✓ Revaluation model vs. cost model

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## Certificate in International Financial Reporting Standards (IFRS)

### Course Outline

#### ✓ Day 04

##### **Financial Instruments (IFRS 9), Impairment, and Provisions**

- ✓ Classification and measurement of financial assets and liabilities
- ✓ Amortized cost, FVOCI, and FVTPL categories
- ✓ Expected credit loss (ECL) impairment model
- ✓ Hedge accounting basics
- ✓ Impairment of non-financial assets (IAS 36)
- ✓ Provisions, contingent liabilities, and contingent assets (IAS 37)
- ✓ Key disclosures and common practical challenges

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#### ✓ Day 05

##### **Consolidation, Disclosures, Updates, and Practical Case Review**

- ✓ Overview of consolidation principles (IFRS 10)
- ✓ Control concept and group structures
- ✓ Non-controlling interests and goodwill basics
- ✓ Introduction to joint arrangements (IFRS 11) and associates (IAS 28)
- ✓ Related party disclosures (IAS 24)
- ✓ Segment reporting overview (IFRS 8)
- ✓ Recent IFRS updates and emerging issues
- ✓ Practical case study: applying IFRS to real-life scenarios

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## Certificate in International Financial Reporting Standards (IFRS)

### Confirmed Sessions

| FROM         | TO            | DURATION | FEES       | LOCATION        |
|--------------|---------------|----------|------------|-----------------|
| June 7, 2027 | June 11, 2027 | 5 days   | 4250.00 \$ | UAE , Abu Dhabi |

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