



COURSE CATALOG



Target Business Consultants Plc

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COURSE TITLE: IFRS – FINANCIAL STATEMENT PRESENTATION

1.1 COURSE CODE: IFRS 04

1.2 COURSE DURATION: 1 DAY

1.3 COURSE FEE: ETB 1500

1.4 COURSE OVERVIEW

The course cover IAS 1: Financial Statement Presentation and IFRS 1: First time Adoption of IFRS. The training focus on financial reporting and provide an in-depth practical explanation on the how part of presenting financial statements based on IFRS.

1.5 LEARNING OBJECTIVES

The objective of the course is to provide an in-depth understanding of the financial statement presentation including first time adoption. The training will enable trainees who have already taken an IFRS course but needs more in-depth understanding about presentation.

1.6 COURSE OUTLINE

1. **IAS 1 - Financial statement presentation**
 - *Statement of Financial Position*
 - *Statement of Comprehensive Income*
 - *Statement of Changes in Equity*
 - *Statement of Cash Flows: choice between direct and indirect method*
2. **Disclosure issues**
 - *Events after the reporting period*
 - *Changes in accounting policies, estimates and accounting errors*
 - *Related parties*
 - *Discontinued operations*
 - *Operating segments*
1. **IFRS I first-time adoption of IFRS**
 - *Basic principles of IFRS I*
 - *Preparing the opening statement of financial position*
 - *Mandatory exceptions from other IFRS*
 - *Optional exemptions*
 - *Presentation and disclosure requirements*



1.7 LEARNING MANAGEMENT SYSTEM

- Activities
- Exercise
- Case Studies
- Group Discussions
- Multiple choices
- Illustrative Financial Statement

1.8 FACILITATORS

Sessions will be delivered by senior professionals from Target team and invited practitioners with rich training experience as well as experience of IFRS conversion.

1.9 COURSE SCHEDULE

Program Schedule and Contact person

<i>Schedule Type</i>	<i>Schedule</i>	<i>No of days</i>	
<i>Any time one full day or any time two half days</i>	<i>To be arranged in consultation with the trainee group</i>	<i>1 or 2 days</i>	<i>For organized group of trainees / company trainees</i>