

Workshop Coverage

DAY-1

Presentation of Financial Statements

Current Non-current Classification
Comprehensive Income
Reclassification adjustments
Restatement
Capital disclosures

Accounting Policies , Changes in Accounting Estimates and Errors

Retrospective applications
Retrospective restatement
Selection and application of accounting policies

Events After the reporting period

Accounting for dividend declared after the reporting period
Settlement of court cases after the reporting period

Inventories

Revenue Recognition Construction Contracts Service Concession Arrangements Property , Plant and Equipment

Leasehold land
Major spares and inspection costs
Component –wise depreciation
Decommissioning
Rate regulated activities

Non-current assets held for sale Investment Property Intangible Assets

Customer related , contractual , market related , technology related and artistic related intangible assets
Amortisation policy
Intangibles having indefinite life
Impairment analysis

Exploration for and Evaluation of Mineral Resources

Currency Translation

DAY-3

Financial Instruments

IAS 32 Financial Instruments : Presentation
IAS 39 Financial Instruments : Recognition and Measurement
IFRS 9 and new classification of financial assets
Distinction between equity and liabilities
Accounting for option , futures /forwards and swaps

Impairment of financial assets
Derecognition
IFRS 7 : Financial Instruments : Disclosures
Compound Financial Instruments
Financial Guarantee

Hedge Accounting

Proposed Fair Value Measurement Standard

Insurance Contracts

DAY-2

Employee Benefits

Concessional loans to employees
Corridor approach

Income Taxes

Balance sheet liability method

Share Based Payments

Business Combinations

Acquisition method accounting
Full Goodwill and partial goodwill
Indemnification assets
Reacquired rights

Customer Loyalty Programme

Determining whether an Arrangement Contains a Lease
Service Concession Arrangements
Agreements for the Construction of Real Estate
Distributions of Non-cash Assets to Owners
Transfer of Assets from Customers
Extinguishing Financial Liabilities with equity instruments

Consolidated and separate financial statements
Investments in associates
Interests in joint venture

Technical Sessions : 9.00 hours to 18.00 hours

Lunch break : 13.00 hours -14.00 hours

Target audience

Senior and middle level executives of public joint stock companies responsible for corporate financial reporting

Participation fee : Dhs 1500 for 3 days

Fee covers : Course fee , course book (Fundamentals of IFRSs 2010 edition), Breakfast , lunch , and tea/coffee.

About the Faculty

Dr. T.P.Ghosh is a distinguished accounting expert in the field of accounting and finance. He was Director of Studies at the Institute of Chartered Accountants of India and a senior professor of accounting and finance at Management Development Institute , Gurgaon and Institute of Management Technology , Ghaziabad.

He has conducted IFRSs programmes for many large companies in India.

He has authored three popular books on IFRSs :

Understanding IFRSs

An expert commentary on International Financial Reporting Standards

IFRSs Simplified

An Illustrative guide to International Financial Reporting Standards

Fundamentals of IFRSs

A Guide to IFRSs for executives

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IMT Dubai has been established with the aim to provide high quality business education and cater to the requirements of regional businesses. Already among the top ten business schools, we prepare managers who are familiar with the business environment of the region, capable of operating efficiently in this part of the world.

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DUBAI

3-Day Intensive Non-residential Workshop & Case Studies On International Financial Reporting Standards

By

Dr. T.P.Ghosh , Ph.d. , FCA, FICWA



Institute of Management Technology ,Dubai

International Academic City

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