



4D Training

## IFRS Course

### Content

#### Recap on significant IAS/IFRS

Content to be agreed

#### IFRS, Interpretations and Amendments to IAS/IFRS coming into effect for the first time in 2011

- Amendment to IAS 32 Financial instruments: Presentation
- IFRIC 19 Extinguishing financial liabilities with equity instruments
- Improvements to IFRS (2010)
- IAS 24 (Revised) Related party disclosures
- Amendment to IFRIC 14 Prepayments of a minimum funding requirement

#### IFRS, Interpretations and Amendments to IAS/IFRS coming into effect for the first time in 2012 and beyond

- Amendment to IFRS 7 Financial instruments: Disclosures
- Amendments to IFRS 1 First-time adoption of IFRS
- Amendment to IAS 12 Deferred tax
- IFRS 9 Financial instruments
- IFRS 10 Consolidated financial statements
- IFRS 11 Joint arrangements
- IFRS 12 Disclosure of interests in other entities
- IFRS 13 Fair value measurement
- IAS 27 (Revised) Separate financial statements
- IAS 28 (Revised) Investments in associates and joint ventures

#### Other topics

- IFRS Practice Statement: Management commentary
- Common mistakes in reporting under IFRS

### Duration

One day