

The essentials of IAS / IFRS standards



CF-45 2 Days (14 Hours)

Description

IFRS standards have established themselves as the reference accounting framework at the international level. Whether you are a user of IFRS standards or not, it is today necessary to maintain your accounting skills and preserve your employability to have a foundation of knowledge on IFRS standards. Resolutely practical, this short training allows you to quickly understand the key issues of IFRS standards, financial statements in international standards and to identify the main differences in treatment compared to French rules. In addition, three new major standards are now in force: IFRS 15 on revenue recognition, IFRS 9 on financial instruments and IFRS 16 on leases.

Who is this training for ?

For whom

Manager or employee of accounting and financial services wishing to learn about IFRS standards.

Prerequisites

None.

Training objectives

- Master the context and regulatory environment of IFRS standards
- Finding your way around financial information in IFRS standards
- Identify the main divergences with French standards

Training program

Maîtriser le contexte et le cadre réglementaire des normes IFRS

- Why IFRS standards? The organization of the standards.
- The main concepts and their impact.
- The process of developing and adopting standards.

Lire les états financiers en normes IFRS

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We are at your disposal De Lun - Ven 09h00-18h00

- The different components of the financial statements.
- The presentation of the balance sheet.
- The income statement and the statement of overall performance.
- The cash flow statement.
- Segment information.
- The information to be presented in the appendices.

Maîtriser les points principaux de la comptabilisation des actifs en normes IFRS

- Recognition and monitoring of tangible and intangible assets.
- The new IFRS standard on lease contracts.
- Impairment testing.

16 Comptabiliser les passifs et reconnaître le revenu des activités

- The rules for recognizing non-financial liabilities.
- Long-term liabilities and commitments to employees.
- Recognition of turnover and introduction of IFRS.

15 Délimiter les principes de comptabilisation des instruments financiers Définition d'un instrument financier. La classification des instruments financiers.

- Valuation methods at closing.
- Accounting for variations in value.

Activité à distance

- To benefit from the contributions of an expert on a theoretical or practical point: a expert 'Financial statements under IFRS standards'.