



## INTERNATIONAL FINANCIAL REPORTING STANDARDS UPDATE

AIM	This course aims to provide a focused update on the key current issues in International Financial Reporting.
0830	Introduction
0840	<u>IASB Improvements project</u> Update on the project
0915	<u>Refresher on existing standards</u> IAS 19 Accounting for Pension Schemes IAS 20 Accounting for Government Grants
1015	Coffee
1035	<u>New and Revised Standards</u> IFRS 9 Financial Instruments, IAS 37 Provisions and Liabilities
1130	<u>Leasing</u> Proposed Changes to Leasing
1215	Lunch
1315	<u>Annual Improvements Project</u> Summary of Changes to IFRS 1, IFRS 7, IAS 24
1415	<u>IFRIC's and Other Pronouncements</u> Update on IFRIC's and Conceptual Framework.
1445	Tea
1500	<u>IFRS 3 and IAS 27 revised</u> The full goodwill option New approach to acquisitions and disposals New treatment of transaction costs Changes to contingent consideration
1620	Questions
1630	Course Closes
*Timings	Precise timings will depend on the level of discussions and problems encountered. The event is intended to be adaptable to particular areas of concern and interest.