

Customized IFRS Training Content

Duration: 4 days (32 Hours)

Accounting Concepts and Financial Statements

- **Key Accounting Fundamental Concepts:**
 - Accrual vs. Cash Reporting
 - Double Entry Bookkeeping
 - Law of Going Concern
 - Law of Prudence
 - Matching Principle
 - Money Measurement
 - Historical Cost Concept
 - Accounting Period Concept
 - Full Disclosure Concept
 - Business Entity Concept
- **Key Concepts of Line Items:**
 - Revenue, Direct Costs, Operating Costs, EBITDA, Depreciation & Amortization, Cash.
 - Current Assets, Current Liabilities, Non-Current Assets, Non-Current Liabilities, Shareholders' Equity, Capital Expenditures, Deferred Revenue.
- **Concept of Comprehensive Income**

IFRS

- **IAS 16: Property, Plant, and Equipment**
- **IAS 38: Intangible Assets**
- **IAS 2: Inventories**
- **IAS 8: Accounting Policies, Estimates, and Errors**