KOENIG SOLUTIONS · COURSE OUTLINE

IFRS: IFRS 9/15/16 & Group Consolidation

Learn to apply IFRS standards for assets, financial instruments, revenue, leases and group consolidation to prepare compliant financial statements.

40 Hours	8	35
DURATION	MODULES	TOPICS

COURSE OVERVIEW

This course covers the evolution of IFRS and its conceptual framework alongside comparisons with IND AS and US GAAP, followed by presentation and disclosure requirements under IAS 1, IAS 7 and IAS 8. It then addresses accounting for tangible and intangible assets, financial instruments and leases under IFRS 9, IFRS 7 and IFRS 16, before moving into revenue recognition under IFRS 15, inventories and provisions. Group accounting topics include consolidated financial statements, joint arrangements and business combinations under IFRS 10, IFRS 11, IFRS 12 and IFRS 3, alongside emerging areas such as share-based payments, employee benefits, fair value measurement and ESG-linked reporting. The course concludes with a capstone case simulating end-to-end preparation of IFRS-compliant financials including disclosure notes.

WHO THIS COURSE IS FOR

- **Financial Accountants**
- **Auditors**
- **Finance Managers**
- **Consolidation Specialists**
- **Financial Reporting Analysts**

TOOLS AND REQUIREMENTS

Tools & Templates Provided

- Excel templates (lease calculator, impairment model, consolidation sheets)
- Power BI dashboards for IFRS disclosures & analytics
- Sample IFRS-compliant financial statements
- Case book with real-world IFRS adoption scenarios.

LEARNING OBJECTIVES

- Explain the IFRS conceptual framework and its global adoption
- Compare IFRS with IND AS and US GAAP treatments
- Apply IAS 1, IAS 7 and IAS 8 presentation requirements
- Analyse accounting for property, plant, intangible and investment assets
- Apply IFRS 9 classification, measurement and impairment rules
- Implement IFRS 16 lessee and lessor lease accounting
- Apply the IFRS 15 five-step revenue recognition model
- Prepare consolidated financial statements under IFRS 10, 11 and 12

COURSE SYLLABUS

8 Modules, 35 Topics

01

4 hours

Introduction to IFRS & Global Convergence

TOPICS

- Evolution of IFRS and its global adoption
- IFRS vs. IND AS vs. US GAAP
- IFRS conceptual framework – objectives, qualitative characteristics, elements of FS
- **Case:** Reconciling financials under IFRS vs. IND AS

02

4 hours

Presentation & Disclosure Requirements

TOPICS

- **IAS 1:** Presentation of Financial Statements
- **IAS 7:** Cash Flow Statements
- **IAS 8:** Accounting Policies, Estimates & Errors
- **Lab:** Preparing an IFRS-compliant financial statement format in Excel

03

6 hours

Assets Accounting (Tangible & Intangible)

TOPICS

- **IAS 16:** Property, Plant & Equipment
- **IAS 38:** Intangible Assets
- **IAS 40:** Investment Property
- **IFRS 5:** Non-current Assets Held for Sale
- **Case Study:** Revaluation model vs. cost model; impairment under IAS 36

04

6 hours

Financial Instruments & Leases

TOPICS

- **IFRS 9:** Classification, measurement, impairment of financial instruments
- IFRS 7: Disclosures
- **IFRS 16:** Leases – lessee vs. lessor accounting
- **Simulation:** Lease liability & ROU asset calculations in Excel

05

4 hours

Revenue, Inventories & Provisions

TOPICS

- IFRS 15: 5-step revenue recognition model
- **IAS 2:** Inventories – valuation, NRV adjustments
- **IAS 37:** Provisions, Contingent Liabilities & Assets
- **Lab:** Revenue contract analysis + journal entries

06

6 hours

Group Accounting & Consolidation

TOPICS

- **IFRS 10:** Consolidated Financial Statements
- **IFRS 11:** Joint Arrangements
- **IFRS 12:** Disclosure of Interests in Other Entities
- **IFRS 3:** Business Combinations & Goodwill
- **Case Study:** Preparing consolidated FS for a parent-subsidiary scenario

07

6 hours

Emerging & Complex Areas

TOPICS

- **IFRS 2:** Share-based Payments
- **IAS 19:** Employee Benefits
- **IFRS 13:** Fair Value Measurement
- **IFRS 14:** Regulatory Deferral Accounts
- **Emerging issues:** ESG/ISSB standards (S1 & S2), crypto-assets, sustainability reporting linkage

08

4 hours

Capstone Project – IFRS Case Simulation

TOPICS

- End-to-end preparation of IFRS-compliant financials for a hypothetical multinational
- Adjustments from local GAAP → IFRS
- Drafting disclosure notes
- **Deliverable:** Full set of FS + disclosures + comparison report

NOTES

Why This Course is Needed

- Most IFRS trainings cover theory + standards only. This program adds:
- Hands-on case studies
- Comparative lens (IFRS vs. IND AS vs. US GAAP)
- Use of data analytics tools (Excel/Power BI) for IFRS compliance
- Emerging topics: Sustainability (ISSB S1/S2), crypto-assets, digital economy
- Targeted at finance professionals, auditors, controllers, and students preparing for global certifications (ACCA, CPA, CIMA, CISA, CFE, etc.)

WHAT IS INCLUDED

Everything You Need to Succeed

- Koenig course material for every module
- Delivery by certified instructors and subject matter experts
- Hands-on exercises throughout the course
- Course completion certificate from Koenig

ABOUT KOENIG

Who We Are

Established in 1993, Koenig Solutions is a globally recognised training provider with 35+ technology partnerships, 5,000+ training programmes and a network of certified instructors and subject matter experts, supporting individuals and enterprise teams worldwide.

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