

IFRS: Financial Instruments, Leases & Revenue

Learn to apply IFRS to financial instruments, leases and revenue, alongside presentation, fair value and disclosure requirements.

40 Hours

DURATION

8

MODULES

26

TOPICS

COURSE OVERVIEW

This course covers the IFRS framework and the structure of financial statements, including presentation of assets, liabilities, equity and changes in accounting policies under IAS 8. It examines classification, measurement, impairment and hedge accounting for financial instruments under IFRS 9, lease recognition and measurement under IFRS 16, and revenue recognition under IFRS 15. It then addresses fair value measurement under IFRS 13, disclosure requirements for financial instruments, and other selected standards including employee benefits, taxes, property, plant and equipment, intangible assets, and provisions.

WHO THIS COURSE IS FOR

Financial Accountants

Auditors

Finance Managers

Financial Analysts

Reporting Managers

LEARNING OBJECTIVES

- Explain the objectives and framework of IFRS financial statements
- Describe the structure and presentation of financial statements
- Apply IAS 8 to accounting policies, estimates and errors
- Classify and measure financial instruments under IFRS 9
- Assess impairment of financial assets and hedge accounting
- Apply lease recognition and measurement rules under IFRS 16
- Interpret revenue recognition principles under IFRS 15
- Determine fair value using IFRS 13 valuation techniques

8 Modules, 26 Topics

01

Introduction to IFRS

TOPICS

- Overview of the International Financial Reporting Standards
- Objectives and benefits of adopting IFRS
- Framework for the preparation and presentation of financial statements

02

Presentation and Disclosure

TOPICS

- Structure and format of financial statements under IFRS
- Structure of Statement of Balance Sheet under IFRS
- Accounting policies, estimates, and errors (IAS 8)
- Assets, liabilities, and equity presentation

03

Financial Instruments (IFRS 9)

TOPICS

- Classification and measurement of financial instruments
- Recognition and derecognition of financial assets and liabilities
- Impairment of financial assets
- Hedge accounting

04

Leases (IFRS 16)

TOPICS

- Lease classification for lessees and lessors
- Recognition and measurement of lease assets and liabilities
- Lease payments and related disclosures

05

Revenue Recognition (IFRS 15)

TOPICS

- Principles of revenue recognition under IFRS 15
- Key concepts such as performance obligations, variable consideration, and contract modification
- Measurement of revenue and recognition over time or at a point in time

06

Fair Value Measurement (IFRS 13)

TOPICS

Definition and measurement of fair value · Valuation techniques and inputs · Fair value hierarchy and disclosures

07

Disclosure of Financial Instruments

TOPICS

- Disclosures related to financial instruments, including risk management, liquidity, and credit risk

08

Other Selected IFRS Topics

TOPICS

Employee benefits (IAS 19) · Taxes (IAS 12) · Property, plant, and equipment (IAS 16) · Intangible assets (IAS 38) · Provisions, contingent liabilities (IAS 37)

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

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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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