



TURKISH COURT OF ACCOUNTS



INTERNATIONAL FINANCIAL REPORTING STANDARDS

TRAINING PROGRAMME

 Training Days : 5 or 14

 Training Hours : 20 or 40



PROGRAMME COMPONENTS

1. Structure of International Financial Reporting Standards (IFRS)
2. Development of IFRS
3. Current standards of IASB
4. Framework and current status of use IFRS
5. Presentation and benefits IAS1 and presentation of financial statements
6. Revenue recognition and revenue from contracts
7. Accounting policies, changes and issues in accounting estimates
8. Accounting rules for asset and liability management
9. Group accounting rules and criteria for disclosures
10. Asset and liability offset – Presentation of income and expenses by nature or function
11. Other comprehensive income: the nature of components and additional disclosures
12. Investment securities and leases – summary and application of standard

LEARNING OUTCOMES

At the end of the programme, participants will be able to:

- Understand the use of IFRS in different parts of the world
- Examine the basic needs of IFRS
- Provide professional judgement when applying IFRS during audits
- Provide guidance on how to use IFRS in practice
- The ability to understand and analyze the statement of financial position, statement of income, statement of equity and statement of cash flows in accordance with IFRS
- The proper assessment and calculation of transactions affecting current assets and liabilities, non-current assets and liabilities, and income and expenses in accordance with IFRS
- Have an understanding of the IASB's due process and the objectives of the IASB
- Have an in-depth understanding in applying and interpreting IFRS to real world accounting problems