

# Meeting IFRS Disclosure and Presentation Requirements

This two-day workshop not only reviews the IFRS requirements and teaches the skills needed to prepare full and complete financial statements and footnotes, but also provides participants with insight into future changes.

The program answers questions such as:

- What are the IFRS requirements relating to presentation and disclosures?
- In which areas are alternative presentations allowed?
- What are the most important issues to consider when preparing disclosures?
- How do the presentation and disclosure choices made affect investor perceptions?
- What are the upcoming changes in IFRS and when will they be effective?
- How might future reporting and disclosure change to reflect the concept of management commentary?

## OBJECTIVES

Upon completion of this course, participants will be able to:

- Comply with IFRS requirements relating to presentation and disclosures
- Understand the allowed alternatives and how to make sound selection decisions
- Use your understanding to prepare appropriate disclosures
- Appreciate the perspectives of the IASB and investors
- Increase planning opportunities through awareness of likely future IFRS changes
- Understand the implications of the IASB's Discussion Paper on management commentary

## HIGHLIGHTS

- Description and explanation of IFRS requirements and preparation in clear and simple language
- Use of case studies and real-world examples to illustrate practical application of the rules
- All participants receive a comprehensive binder containing copies of the presentation slides, handouts and other course materials

## WHO WILL BENEFIT

- CPAs, including analysts, in industry and practice



### LEVEL

Basic

### CPE CREDIT

Classroom: 16

### NASBA FIELD OF STUDY

Accounting: 16

### PREREQUISITE

None

### PRODUCT ORDERING INFORMATION

On-Site Training: IA1400

### VENDOR

IASeminars



For information regarding on-site training, email [aicpalearning@aicpa.org](mailto:aicpalearning@aicpa.org), call **800.634.6780 (Option 1)**, or visit [aicpalearning.org](http://aicpalearning.org).