

Lebanese Association of Certified Public Accountants
IFRS Online Course Schedule Fall 2020
Study Overview

Candidates are required to read and prepare the material before attending the classes

hours	Session #	Date	Relative Standards	Study Session	Sessions' Topics
4	1	Monday October 5, 2020 5.00 - 9.00 pm	Introduction to IFRS the IASB and the Regulatory Framework	a1	Introduction
			Conceptual Framework for Financial Reporting	a2	
			IAS 1 Presentation of Financial Statements	c15	Presentation of published financial statements
4	2	Wednesday October 7, 2020 5.00 - 9.00 pm	IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors	c16	Reporting financial performance
			IAS 23 Borrowing Costs	b4	Accounting for tangible non-current assets
4	3	Friday October 9, 2020 5.00 - 9.00	IAS 16 Property, Plant and Equipment	b4	Accounting for tangible non-current assets
4	4	Monday October 12, 2020 5.00 - 9.00 pm	IAS 37 Provisions, Contingent Liabilities and Contingent Assets	b8	Provisions, contingent liabilities and contingent assets
			IAS 21 The effects of changes in foreign exchange rates	b12	Foreign currency transactions
4	5	Friday October 16, 2020 5.00 - 9.00 pm	IAS 40 Investment Property	b4	Accounting for tangible non-current assets
			IAS 36 Impairment of Assets	b5	Impairment of assets
4	6	Saturday October 17, 2020 10.00 am - 2.00 pm	IAS 41 Agriculture	b13	Other assets: agriculture, mineral resources and inventories
			IAS 2 Inventories		
4	7	Monday October 19, 2020 5.00 - 9.00 pm	IFRS 15 Revenue from Contracts with Customers (1)	b3	Revenue
4	8	Wednesday October 21, 2020 5.00 - 9.00 pm	IFRS 15 Revenue from Contracts with Customers (2)	b3	Revenue
			IAS 24 Related Party Disclosures	c18	Miscellaneous standards: related party disclosures
			IFRS for SMEs	c19	Reporting for small and medium-sized entities
4	9	Friday October 23, 2020 5.00 - 9.00 pm	IAS 19 Employee Benefits	b9	Employee benefits
			IAS 10 Events After The Reporting Period	c16	Reporting financial performance
4	10	Monday October 26, 2020 5.00 - 9.00 pm	IAS 20 Government Grants	b7	Intangible assets and goodwill
			IAS 38 Intangible Assets	b7	Intangible assets and goodwill
4	11	Wednesday October 28, 2020 5.00 - 9.00 pm	IFRS 6 Exploration for and Evaluation of Mineral Resources	b13	Other assets: agriculture, mineral resources and inventories
			IFRS 2 Share-based Payment	b14	Share based payment
4	12	Friday October 30, 2020 5.00 - 9.00 pm	IFRS 9 Financial Instruments (1)	b10	Financial instruments
4	13	Monday November 2, 2020 5.00 - 9.00 pm	IAS 33 Earnings Per Share	c17	Earnings per share
			IFRS 5 Non-current Assets Held for Sale and Discontinued Operations	c16	Reporting financial performance
4	14	Wednesday November 4, 2020 5.00 - 9.00 pm	IAS 12 Income Taxes	b11	Accounting for taxation
			IFRS 8 Operating Segments	c18	Miscellaneous standards: segment reporting
4	15	Friday November 6, 2020 5.00 - 9.00 pm	IFRS 9 Financial Instruments (2)	b10	Financial instruments
4	16	Wednesday November 11, 2020 5.00 - 9.00 pm	IFRS 16 Leases (1)	b6	Accounting for leases
4	17	Monday November 16, 2020 5.00 - 9.00 pm	IFRS 16 Leases (2)	b6	Accounting for leases
4	18	Wednesday November 18, 2020 5.00 - 9.00 pm	Consolidations	d20	Constitution of a group
4	19	Friday November 20, 2020 5.00 - 9.00 pm	Consolidations	d21	The consolidated statement of financial position
4	20	Monday November 23, 2020 5.00 - 9.00 pm	Consolidations	d22	The consolidated statement of profit or loss and other comprehensive income
4	21	Wednesday November 25, 2020 5.00 - 9.00 pm	Consolidations	d23	Accounting for associates
4	22	Friday November 27, 2020 5.00 - 9.00 pm	Consolidations	d24	Accounting for joint arrangements
4	23	Monday November 30, 2020 5.00 - 9.00 pm	Consolidations		Review

The above schedule is subject to change without prior notice, please contact our office for further details

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