

Lebanese Association of Certified Public Accountants  
IFRS Course Schedule  
Spring 2022  
Study Overview

**Candidates are expected to read and prepare the material before coming to class**

hours	Session #	Date	Relative Standards	Sessions' Topics
3	1	Tuesday February 22, 2022 6.00 pm - 9.00 pm	Introduction to IFRS the IASB and the Regulatory Framework	Introduction
			Conceptual Framework for Financial Reporting	
4	2	Thursday February 24, 2022 5.00 pm - 9.00 pm	IAS 1 Presentation of Financial Statements	Presentation of published financial statements
			IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors	Reporting financial performance
3	3	Saturday February 26, 2022 10.00 am - 1.00 pm	IFRS 15 Revenue from Contracts with Customers (1)	Revenue
4	4	Tuesday March 1, 2022 5.00 pm - 9.00 pm	IAS 16 Property, Plant and Equipment	Accounting for tangible non-current assets
3	5	Wednesday March 2, 2022 6.00 pm - 9.00 pm	IAS 41 Agriculture	Other assets: agriculture, mineral resources and inventories
			IAS 2 Inventories	
4	6	Saturday March 5, 2022 10.00 am - 2.00 pm	IFRS 15 Revenue from Contracts with Customers (2)	Revenue
			IAS 24 Related Party Disclosures	Miscellaneous standards: related party disclosures
3	7	Monday March 7, 2022 6.00 pm - 9.00 pm	IAS 40 Investment Property	Accounting for tangible non-current assets
			IAS 36 Impairment of Assets	Impairment of assets
4	8	Thursday March 10, 2022 5.00 pm - 9.00 pm	IAS 33 Earnings Per Share	Earnings per share
			IFRS for SMEs	Reporting for small and medium-sized entities
4	9	Saturday March 12, 2022 10.00 am - 2.00 pm	IAS 37 Provisions, Contingent Liabilities and Contingent Assets	Provisions, contingent liabilities and contingent assets
			IAS 21 The effects of changes in foreign exchange rates	Foreign currency transactions
3	10	Tuesday March 15, 2022 6.30 pm - 9.30 pm	IAS 19 Employee Benefits	Employee benefits
4	11	Thursday March 17, 2022 5.00 pm - 9.00 pm	IAS 20 Government Grants	Intangible assets and goodwill
			IAS 38 Intangible Assets	Intangible assets and goodwill
4	12	Saturday March 19, 2022 10.00 am - 2.00 pm	IFRS 7 Financial Instruments: Disclosures	Financial instruments
			IFRS 9 Financial Instruments (1)	Financial instruments
3	13	Tuesday March 22, 2022 6.00 pm - 9.00 pm	IAS 12 Income Taxes	Accounting for taxation
3	14	Thursday March 24, 2022 6.00 pm - 9.00 pm	The International Code of Ethics for Professional Accountants (2018) - Part 1 (Sections 100, 110-115 and 120)	Introduction
			IAS 23 Borrowing Costs	Accounting for tangible non-current assets
4	15	Saturday March 26, 2022 10.00 am - 2.00 pm	IFRS 9 Financial Instruments (2)	Financial instruments
4	16	Tuesday March 29, 2022 5.00 pm - 9.00 pm	IFRS 5 Non-current Assets Held for Sale and Discontinued Operations	Reporting financial performance
			IAS 10 Events After The Reporting Period	
			IFRS 8 Operating Segments	
4	17	Thursday March 31, 2022 5.00 pm - 9.00 pm	IFRS 6 Exploration for and Evaluation of Mineral Resources	Other assets: agriculture, mineral resources and inventories
			IFRS 2 Share-based Payment	Share based payment
4	18	Saturday May 7, 2022 10.00 am - 2.00 pm	IFRS 16 Leases (1)	Accounting for leases
4	19	Tuesday May 10, 2022 5.00 pm - 9.00 pm	IFRS 16 Leases (2)	Accounting for leases
3	20	Thursday May 12, 2022 6.30 pm - 9.30 pm	Consolidations (1)	Constitution of a group
3	21	Tuesday May 17, 2022 6.30 pm - 9.30 pm	Consolidations (2)	The consolidated statement of financial position
3	22	Thursday May 19, 2022 6.30 pm - 9.30 pm	Consolidations (3)	The consolidated statement of profit or loss and other comprehensive income
3	23	Monday May 23, 2022 6.30 pm - 9.30 pm	Consolidations (4)	Accounting for associates
3	24	Thursday May 26, 2022 6.30 pm - 9.30 pm	Consolidations (5)	Accounting for joint arrangements
3	25	Thursday June 2, 2022 6.30 pm - 9.30 pm	Consolidations (6)	Review

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