

Lebanese Association of Certified Public Accountants

IFRS Course Schedule

January - February 2023

Study Overview

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

hours #	Session #	Date	Relative Standards	Sessions' Topics
2	1	Thursday January 12, 2023 11:00 am - 1.00 pm	Introduction to IFRS the IASB and the Regulatory Framework Conceptual Framework for Financial Reporting	Introduction
2	2	Monday January 16, 2023 2.00 pm - 4.00 pm	IAS 1 Presentation of Financial Statements IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors	Presentation of published financial statements Reporting financial performance
2	3	Tuesday January 17, 2023 11.00 am - 1.00 pm	IFRS 15 Revenue from Contracts with Customers (1)	Revenue
2	4	Wednesday January 18, 2023 11.00 am - 1.00 pm	IAS 16 Property, Plant and Equipment	Accounting for tangible non-current assets
2	5	Thursday January 19, 2023 2.00 pm - 4.00 pm	IAS 41 Agriculture IAS 2 Inventories	Other assets: agriculture, mineral resources and inventories
2	6	Monday January 23, 2023 11.00 am - 1.00 pm	IFRS 15 Revenue from Contracts with Customers (2) IAS 24 Related Party Disclosures	Revenue Miscellaneous standards: related party disclosures
2	7	Tuesday January 24, 2023 11.00 am - 1.00 pm	IAS 40 Investment Property IAS 36 Impairment of Assets	Accounting for tangible non-current assets Impairment of assets
2	8	Wednesday January 25, 2023 2.00 pm - 4.00 pm	IAS 33 Earnings Per Share IFRS for SMEs	Earnings per share Reporting for small and medium-sized entities
2	9	Thursday January 26, 2023 11.00 am - 1.00 pm	IAS 37 Provisions, Contingent Liabilities and Contingent Assets IAS 21 The effects of changes in foreign exchange rates	Provisions, contingent liabilities and contingent assets Foreign currency transactions
2	10	Monday January 30, 2023 11.00 am - 1.00 pm	IAS 19 Employee Benefits	Employee benefits
2	11	Tuesday January 31, 2023 2.00 pm - 4.00 pm	IAS 20 Government Grants IAS 38 Intangible Assets	Intangible assets and goodwill Intangible assets and goodwill
2	12	Wednesday February 1, 2023 11.00 am - 1.00 pm	IFRS 7 Financial Instruments: Disclosures IFRS 9 Financial Instruments	Financial instruments Financial instruments
2	13	Thursday February 2, 2023 11.00 am - 1.00 pm	IAS 12 Income Taxes	Accounting for taxation
2	14	Monday February 06, 2023 2.00 pm - 4.00 pm	The International Code of Ethics for Professional Accountants (2018) - Part 1 (Sections 100, 110-115 and 120) IAS 23 Borrowing Costs	Introduction Accounting for tangible non-current assets
2	15	Wednesday February 08, 2023 2.00 pm - 4.00 pm	IFRS 9 Financial Instruments (2)	Financial instruments
2	17	Friday February 10, 2023 11.00 am - 1.00 pm	IFRS 6 Exploration for and Evaluation of Mineral Resources IFRS 2 Share-based Payment	Other assets: agriculture, mineral resources and inventories Share based payment
2	18	Wednesday February 15, 2023 2.00 pm - 4.00 pm	IFRS 16 Leases (1)	Accounting for leases
2	19	Thursday February 16, 2023 11.00 am - 1.00 pm	IFRS 5 Non-current Assets Held for Sale and Discontinued Operations IAS 10 Events After The Reporting Period IFRS 8 Operating Segments	Reporting financial performance Miscellaneous standards: segment reporting
2	20	Monday February 20, 2023 2.00 pm - 4.00 pm	IFRS 16 Leases (2)	Accounting for leases
2	21	Thursday February 23, 2023 2.00 pm - 4.00 pm	Consolidations (1)	Constitution of a group
2	22	Monday February 27, 2023 2.00 pm - 4.00 pm	Consolidations (2)	The consolidated statement of financial position
2	23	Thursday March 2, 2023 2.00 pm - 4.00 pm	Consolidations (3)	The consolidated statement of profit or loss and other comprehensive income
2	24	Tuesday March 7, 2023 2.00 pm - 4.00 pm	Consolidations (4)	Accounting for associates
2	24	Wednesday March 8, 2023 2.00 pm - 4.00 pm	Consolidations (5)	Accounting for joint arrangements

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

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