

SPECIAL DISCOUNT

Book Early and Qualify for Special Discounts ranging from 10% to 20%. See cover email for special discount rates. Special Discounts are valid till 30 June 2015. Thereafter normal discounts will apply (see registration form on last page of this brochure for fees and normal discounts). N.B. In order to secure your seats it is important to send us a completed registration form.

IFRS

INTERNATIONAL FINANCIAL REPORTING STANDARDS

MASTERCLASS

16 -18 September 2015

Best Western Premier Accra Airport Hotel, Accra, Ghana

Overview Of The Workshop

This specially designed workshop is aimed at simplifying the key IFRS topics for all personnel who are involved in the preparation and auditing of financial statements. Over and above the aforementioned, the key elements of this workshop, is to assist those who use financial statements for advisory, investments and regulatory purposes.

This highly recommended workshop provide attendees with an opportunity to identify and understand Major IAS standards and how they all inter connect. Furthermore, it covers the application of IFRS as well as the anticipation of impending changes, and any updates to the requirements of IFRS.

Included in this course are key topics that will be reviewed and numerous examples worked through, affording the participants an opportunity to identify and resolve problem areas.

Target Group

- ◆ Finance Personnel - CFOs, Finance Directors, Finance Managers, Accountants, etc.
- ◆ Financial Planners
- ◆ Compliance Professionals
- ◆ Financial Analysts
- ◆ Internal Auditors

Contact Us

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Day One

Session One

Introduction to IFRS

- ◆ The IASB
- ◆ Overview of IFRS/IAS
- ◆ The reasons for IFRS
- ◆ The reporting framework
- ◆ Current status apropos IFRS/IAS
- ◆ IFRICs

Session Two

Presentation of Financial Statements IAS 1, IAS 7

- ◆ The Statement of Financial Position
- ◆ The Comprehensive Statement of Financial Performance
- ◆ The Cash Flow Statement

IAS 17 Leases

- ◆ The interpretation of IAS 17
- ◆ Concept of function over form, assessing where the risk of ownership lies
- ◆ Latest updates
- ◆ Case study and exercises

Session Three

IAS 16 Property Plant and Equipment

- ◆ Concepts of Fair value
- ◆ Revaluation vs cost, depreciation and impairment
- ◆ Case studies and exercises
- ◆ Overhauling the assets register
- ◆ Discussion and comments

IAS 36 Impairment

- ◆ Impairment Reviews (IAS36)
- ◆ Understanding the purpose of impairment reviews
- ◆ Goodwill impairment reviews every year
- ◆ Forecasting cash flows & determining the discount rate
- ◆ How to save time & resources in performing your impairment reviews

IAS 23 Borrowing Costs

IAS 38 Intangible Assets

Business Combinations and Intangible Assets (IFRS 3, IAS 38)

- ◆ IFRS 3 revisited
- ◆ Discussion of the presentation and disclosure of Goodwill.
- ◆ Assets or groups of assets to be disposed of following acquisition, IFRS
- ◆ Research and development expenditure



Day Two

Session One

Continuation of day one: Presentation and discussion of IAS 23, IAS 38

Session Two

Revenue recognition Revenue and cost of sales (IAS 2, IAS 11, IAS 18, IAS 39)

- ◆ Sale of goods and rendering of services
- ◆ Financial services
- ◆ Construction contracts

IAS 17 Construction contracts

- ◆ Recognition criteria of:
- ◆ Sales
- ◆ Service
- ◆ Interest Royalties et al
- ◆ Construction contracts
- ◆ Disclosure requirements
- ◆ Exercises

Day Three

Session One

Financial Assets and Financial Liabilities – Recognition, Disclosure and Measurement (IFRS 7, IFRS 9, IAS 32 & IAS 39)

- ◆ Financial instruments, financial assets and financial liabilities
- ◆ Recognition and initial measurement
- ◆ Subsequent measurement – the use of fair values and amortised cost
- ◆ Impairment of financial assets

Session Two

Financial Assets and Financial Liabilities Hedge Accounting (IAS 39)

- ◆ Fair value hedges
- ◆ Cash flow hedges
- ◆ Hedge effectiveness
- ◆ Using Put Options as a hedge

Session Three

Financial Assets and Financial Liabilities Pitfalls (IAS 32, IAS 39)

- ◆ Liabilities and equity; compound instruments
- ◆ Embedded derivatives
- ◆ Case studies and exercises
- ◆ Overhauling the assets register
- ◆ Discussion and comments

Session Four

Latest Issues

- ◆ Recently issued Interpretations
- ◆ Recently issued amendments to Standards / New Standards
- ◆ Recently issued Exposure Drafts and Discussion Papers

Course Director

ALEX NORTJE



ALEX NORTJE is an experienced and renowned facilitator, consultant and financial planner expert. He holds a degree in Accounting (B Comm), has a Master's Degree in Business Leadership (MBL) from Unisa and has recently obtained a postgraduate diploma in Financial Planning from the University of the Free State (CFP).

Alex has spent the last 9 years as a lecturer for various institutions, and is currently actively involved with the MBA, MBL, MDP and FMP courses at the Post Graduate School for Business Leadership at Unisa.

Alex has extensively consulted, presented public workshops and in-house events with Corporates, Government bodies and NGOs in Africa including in South Africa, Tanzania, Zambia, etc



REGISTRATION FORM

16 -18 September 2015, Best Western Premier Accra Airport Hotel, Accra, Ghana

COMPANY DETAILS

Company Name:

Postal Address:

Postcode: Country:

Physical Address:

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Invoice for Attention Of:

Tel: Fax:

Email:

VAT Number:

MANAGER AUTHORISATION

Full Name:

Contact Tel Number:

Email:

Signature:

COURSE FEES PER DELEGATE

USD\$1095.00 Per Delegate

Please note that payments is required no later than 10 days from invoice date.
In the event of non-payment, Equip HR Africa reserves the right to cancel the booking and the full amount under disagreement will be due and payable.

BANKING DETAILS

Bank: First National Bank Centurion (FNB)
Account Name: Equip HR Africa (PTY) LTD
Account Number: 62431460055
Code: 261 550
Swift Code: FIRNZAJJ926

Bank: Bidvest Bank Ltd
Account Name: Equip HR Africa (PTY) LTD
Account Number: 2000193002816
Branch Code: 462 005
Swift Code: BIDBZAJJXXX

CONFIRMATION DETAILS

Upon reception of your booking, we will e-mail each registered person our delegate confirmation pack. this pack will include venue information with a map and specific event details. if you have not received confirmation within one week of booking, kindly contact us on +27 12 644 1005 for assistance. Delegate fees include all workshop materials, lunch and refreshments for each day. Please note that hotel accommodation and travel are not included in the price. We can offer travel and hotel booking assistance if required. Please feel free to contact us, we will gladly assist you.

CANCELLATION & TRANSFER POLICY

Delegates unable to attend the event may send a substitute delegate in their place. Please send written details of substitution. Written cancellations must be received more than 10 working days prior to the date of the event and will be liable for 50% of the event fee. Failure to cancel, or cancellations received 10 working days or less prior to the event date, will result in liability for full event fee. Equip HR Africa reserves the right to alter the program and speaker details.

GROUP DISCOUNTS

2 Delegates @5% discount
3 Delegates @10% discount
5+ Delegates @15% discount

DELEGATE REGISTRATION

Delegate 1:

Full Name:

Designation:

Contact Tel Number:

Email:

Delegate 2:

Full Name:

Designation:

Contact Tel Number:

Email:

Delegate 3:

Full Name:

Designation:

Contact Tel Number:

Email:

Delegate 4:

Full Name:

Designation:

Contact Tel Number:

Email:

Delegate 5:

Full Name:

Designation:

Contact Tel Number:

Email:

Delegate 6:

Full Name:

Designation:

Contact Tel Number:

Email:

Your Account Executive: Justice Dzaida