

## The Egyptian Society of Accountants & Auditors Training Center Preparation course for IFRS Diploma

| Date                   | Subject  |
|------------------------|--|
| Day <b>1</b> 13-8-2022 | The IASB and the regulatory framework  The conceptual framework  |
|                        | Presentation of published financial statements - provisions , contingent assets and liabilities  IAS 1 + IAS 37  |
| Day 2<br>20-8-2022     | Property , plant and equipment - Accounting for Government Grants and Disclosure of Government Assistance - Borrowing Costs - Investment Property  IAS 16 + 20 + 23 + 40 |
| Day 3<br>27-8-2022     | Revenue from contracts with customers - Earnings per share  IFRS 15 + IAS 33   |
| Day 4<br>3-9-2022      | Inventories - Foreign currency translation  IAS 2 + IAS 21   |
|                        | Impairment of assets IAS 36  |
| Day <b>5</b> 10-9-2022 | Intangible assets and goodwill  IAS 38   |
|                        | Reporting financial performance and assets held for sale  IAS 8 + 10 +IFRS 5   |
| Day <b>6</b> 17-9-2022 | Financial instruments and Fair value standard IAS32 + IFRS 7 + 9 + 13  |
| Day <b>7</b> 24-9-2022 | Financial instruments and Fair value standard  IAS32 + IFRS 7 + 9 + 13   |
| Day <b>8</b> 1-10-2022 | Constitution of a group  IFRS 10   |
|                        | The consolidated statement of financial position IFRS 10   |
|                        | The consolidated statement of profit or loss and other comprehensive income IFRS 10  |
|                        | Accounting for associates and joint ventures IAS 28+ IFRS 3  |
|                        | Accounting for joint arrangements  IFRS 11+ IFRS 12  |



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| Day <b>9</b><br>8-10-2022 | Constitution of a group  IFRS 10  |
|---------------------------|---|
|                           | The consolidated statement of financial position IFRS 10                            |
|                           | The consolidated statement of profit or loss and other comprehensive income IFRS 10 |
|                           | Accounting for associates and joint ventures IAS 27+ IAS 28                         |
|                           | Accounting for joint arrangements  IFRS 11  |
|                           | Leases  |
| Day 10<br>15-10-2022      | Leases<br><b>IFRS 16</b>  |
|                           | Accounting for taxation   |
|                           | IAS 12  |
|                           |   |
| Day <b>11</b> 22-10-2022  | Related Party Disclosures - Employee benefits  IAS 24 + IAS 19                      |
|                           | Mineral resources   |
|                           | IFRS 6  |
| Day 12<br>29-10-2022      | Share-based payment   |
|                           | IFRS 2  |
|                           | Operating Segments - Accounting for agriculture  IFRS 8 + IAS 41                    |
|                           | 11'NO 0 + 1AO 41  |
| Day 13<br>5-11-2022       | Past exams  |
|                           |   |