



## IFRS: A One-Day Comparison with US GAAP Self-Study Webinar (11 Hours)

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Self Study Webcast  
Dec 20 - Dec 21

### Overview:

As more US companies enter into arrangements with their global counterparts, a basic understanding of IFRS has become increasingly important. This self-study webinar will highlight the key differences between US GAAP and IFRS and allow you to:

- Analyze financial statements prepared in accordance with IFRS of foreign competitors, customers, subsidiaries, potential joint venture and alliance partners
- Identify completed and proposed convergence between the IASB and FASB
- Understand the scope and transitional issues of IFRS adoption

### Objective:

To provide accountants with a clear understanding of IFRS and the know-how to analyze financial statements prepared in accordance with them. You'll review the important differences between US GAAP and IFRS. You'll also learn how to monitor international convergence progress and how to assess the current effects of IFRS on your company.

[Detailed Learning Objectives](#) [1]

### Emphasis:

- Review IFRS and Interpretations and comparison to US GAAP
- IFRS 1: illustrative examples, key exemptions and elections
- Differences in presentation for:
  - Balance sheets
  - Income statements
  - Statements of changes in shareholders' equity
  - Statements of comprehensive income
  - Statements of cash flows
- Accounting requirements and choices: IFRS vs. US GAAP
- Effects of IFRS on:
  - Revenue recognition
  - Financial instruments
  - Recognition of liabilities
  - Deferral of development costs
  - Fixed asset componentization
- Review illustrative footnote disclosures for similarities and differences
- Update FASB convergence efforts
- Ways to standardize reporting

1. Identifying the scope of IFRS for 2015.

2. Reconciling the differences between US GAAP and IFRS.

3. Identifying the scope of IFRS for 2015.



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## BottomPrerequisite:

Basic knowledge of financial accounting and reporting.

## Preparation:

No advance preparation required.

## Level of Knowledge:

Intermediate.



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