



Course details

F05

Accounting and Finance

Upcoming seminar

€3,850.-

Venue

Barcelona - Spain

Date

4 - 8 May 2026

Course details

Certificate in International Financial Reporting Standards (IFRS)

Accounting and Finance

Seminar content

What you will learn

Business transactions are becoming more complex. Accounting professionals need to be constantly aware of the impact of those transactions on the entity's financial statements and adequately account for such transactions.

The 'Certificate in International Financial Reporting Standards (IFRS)' course is the second level of the IFRS and 2024 Updates course. We will discuss more advanced topics in IFRS related to investment accounting, financial instruments, business combinations, and consolidation.

The course uses interactive techniques, such as brief presentations by the consultant, the application of different theories, and group exercises, to exchange experience and the knowledge acquired throughout the course.

By the end of the course, participants will be able to:

- Identify the components of comprehensive income and other comprehensive income
- Properly account for income taxes and determine current vs. deferent taxes
- Classify the various type of investments according to IFRS 9
- Determine the concepts of control and power and consolidate a set of financial statements
- Define the term significant influence and apply the equity method
- Apply the required steps in business combination and account for goodwill

Professionals in finance and accounting and those seeking to take their IFRS knowledge to a higher level.

- Calculating total comprehensive income
- Presenting income tax transactions
- Accounting for financial assets
- Applying the equity method
- Consolidating financial statements
- Measuring goodwill

— Seminar details

Detailed outline

Overview of Fundamental Concepts in IFRS

- History of IFRS
- The complete set of financial statements
- Classification of assets and liabilities
- Components and classification of stockholders' equity
- Total Comprehensive Income (TCI)
- Components of Other Comprehensive Income (OCI)

Income Taxes (IAS 12)

- Recognition and measurement of current tax
- Recognition and measurement of deferred tax
- Recognition in profit and loss
- Deferred tax asset or liability
- Presentation and disclosure

Financial Instruments

- Classification of financial assets under IFRS 9
- Business model and cash flow test
- Amortized cost
- Fair Value through Profit and Loss (FVTPL)
- Fair value through Other Comprehensive Income (OCI)
- Impairment of financial assets
- Presentation of financial instruments under IAS 32
- Disclosure requirements under IFRS 7

Consolidation of Financial Statements (IFRS 10)

- Definition of power and control
- Identification of subsidiary

Consolidation procedures

- Intercompany transactions
- Non-Controlling Interests (NCI)
- Loss of control
- Accounting for Joint Arrangements and Associates (IAS 28)

Types of joint arrangements

- Joint operations versus joint venture
- Accounting for joint operations (IFRS 11)
- Accounting for joint ventures and associates according to the equity method
- Identification of associates and the concept of significant influence
- Impairment of investments accounted for under the equity method

Business Combinations (IFRS 3)

- Determining fair value
- Steps in the accounting process for business combinations
- The acquisition method
- Goodwill and gain from a bargain purchase
- Two options to measure non-controlling interests
- Impairment of goodwill

— Dates and locations

Available seminar dates

8 dates

— Presence seminar dates

Date	City	Duration	Price
4 - 8 May 2026	Barcelona - Spain	5 Days	€3,850.-
15 - 19 June 2026	London - U.K	5 Days	€4,200.-
20 - 24 July 2026	Munich - Germany	5 Days	€3,450.-
3 - 7 August 2026	Barcelona - Spain	5 Days	€3,850.-
7 - 11 September 2026	Paris - France	5 Days	€4,500.-
12 - 16 October 2026	Frankfurt - Germany	5 Days	€3,250.-
9 - 13 November 2026	Barcelona - Spain	5 Days	€3,850.-
14 - 18 December 2026	Frankfurt - Germany	5 Days	€3,250.-

— Online seminar dates

Date	Format	Duration	Price
4 - 8 May 2026	Live online	5 Days	€1,850.-
15 - 19 June 2026	Live online	5 Days	€1,850.-
20 - 24 July 2026	Live online	5 Days	€1,850.-
3 - 7 August 2026	Live online	5 Days	€1,850.-
7 - 11 September 2026	Live online	5 Days	€1,850.-
12 - 16 October 2026	Live online	5 Days	€1,850.-
9 - 13 November 2026	Live online	5 Days	€1,850.-
14 - 18 December 2026	Live online	5 Days	€1,850.-