



*Training Course:
Financial Statements Using IFRS*

*9 - 13 November 2025
Manama (Bahrain)
Fraser Suites*

Training Course: Financial Statements Using IFRS

Training Course code: FI235832 From: 9 - 13 November 2025 Venue: Manama (Bahrain) - Fraser Suites Training Course
Fees: 4500 € Euro

Introduction:

This Financial Statements Using IFRS training program is developed and delivered by Global Horizon Training Center, a globally recognized institution committed to providing high-quality and comprehensive training programs. The course is designed to equip participants with the knowledge and practical skills necessary to prepare, analyze, and present financial statements in compliance with the International Financial Reporting Standards IFRS.

With the growing adoption of IFRS globally, it is essential for finance professionals to understand and apply these standards in their financial reporting processes. This program aims to provide participants with an in-depth understanding of how to prepare IFRS-compliant financial statements and interpret them effectively for decision-making and strategic business planning.

Objectives:

By the end of this program, participants will be able to:

1. Understand the conceptual framework of IFRS and its significance in global financial reporting.
2. Identify and apply the key IFRS standards relevant to financial statements.
3. Prepare IFRS-compliant financial statements, including the Statement of Financial Position Balance Sheet, Statement of Profit or Loss, and Statement of Cash Flows.
4. Understand the importance of disclosures under IFRS.
5. Recognize the challenges and opportunities when transitioning from local GAAP to IFRS.
6. Analyze and interpret IFRS financial statements for performance evaluation, investment decisions, and compliance purposes.
7. Gain insights into recent changes and updates in IFRS that may impact financial reporting.

Course Methodology:

The program will employ a combination of various teaching methods to ensure a rich and interactive learning experience, including:

1. Instructor-Led Training - Detailed, structured lectures to explain the IFRS framework, standards, and their application in financial statement preparation.
2. Case Studies - Real-life case studies to demonstrate how IFRS is applied in different industries, focusing on key areas like financial statement presentation, revenue recognition, and asset management.
3. Practical Exercises - Hands-on exercises where participants will work with sample financial data to prepare financial statements according to IFRS.
4. Group Discussions - Facilitated discussions where participants can share their experiences, discuss challenges, and learn from each other.

5. Assessments & Quizzes - Regular quizzes and assessments to gauge understanding and reinforce key concepts throughout the program.
6. Interactive Workshops - Collaborative workshops on complex topics like revenue recognition, fair value measurement, and IFRS for small and medium-sized enterprises SMEs.

Organizational Impact:

By completing the Financial Statements Using IFRS training program, organizations will benefit in several key areas:

1. Improved Financial Reporting - The ability to prepare high-quality, accurate financial statements in accordance with global standards, enhancing transparency and credibility.
2. Enhanced Compliance - Ensures that your organization adheres to international financial reporting requirements, reducing the risk of non-compliance and potential legal issues.
3. Global Integration - Supports businesses operating across borders by ensuring financial statements are recognized and understood internationally, facilitating easier global transactions and partnerships.
4. Better Decision-Making - Access to consistent and reliable financial data, enabling management to make more informed and strategic decisions.
5. Competitive Advantage - Organizations that are IFRS-compliant can attract global investors and partners who value transparent and reliable financial information.
6. Efficient Transition - Assists in transitioning from local accounting standards e.g., GAAP to IFRS, ensuring smooth adoption and integration within your financial reporting processes.

Target Audience:

This program is designed for professionals in finance, accounting, and management roles who are responsible for preparing, analyzing, or interpreting financial statements. The target audience includes:

1. Accountants and Financial Accountants
2. Financial Analysts
3. Chief Financial Officers CFOs
4. Finance Managers and Controllers
5. Auditors
6. Financial Consultants
7. Financial Reporting Professionals
8. Tax Professionals
9. Anyone involved in preparing financial reports or transitioning to IFRS

Course Outlines:

Day 1: Introduction to IFRS and the Financial Reporting Framework

- Overview of IFRS: History, structure, and objectives.
- The IFRS conceptual framework: Basic principles, definitions, and elements of financial statements.
- Key differences between IFRS and local GAAP.

- IFRS 1: First-time Adoption of IFRS.
- Introduction to the Statement of Financial Position Balance Sheet and its components.
- Practical exercise: Identifying the key components of financial statements.

Day 2: Preparing the Statement of Financial Position Balance Sheet and Statement of Profit or Loss

- Understanding assets, liabilities, and equity under IFRS.
- Recognizing and classifying assets and liabilities.
- IFRS 9: Financial Instruments - Classification and measurement of financial assets and liabilities.
- Revenue recognition under IFRS 15: Identifying performance obligations.
- The Statement of Profit or Loss: Classification of revenues and expenses.
- Practical exercise: Preparing a Statement of Financial Position and Profit or Loss under IFRS.

Day 3: The Statement of Cash Flows and IFRS Disclosure Requirements

- The Statement of Cash Flows under IFRS: Classifying cash flows operating, investing, financing.
- IFRS 16: Leases - Accounting for leases in the Statement of Cash Flows.
- Cash flow presentation methods: Direct vs. Indirect method.
- Disclosure requirements under IFRS: Notes to the financial statements.
- Importance of fair value measurement IFRS 13.
- Practical exercise: Preparing the Statement of Cash Flows and understanding disclosures.

Day 4: Specialized IFRS Topics for Financial Statements

- IFRS 3: Business Combinations - Accounting for mergers and acquisitions.
- IFRS 10: Consolidated Financial Statements - Preparing consolidated reports.
- IFRS 11: Joint Arrangements - Recognizing joint ventures and operations.
- IFRS 12: Disclosure of Interests in Other Entities.
- Understanding impairment of assets under IFRS IAS 36.
- Practical case study: Applying IFRS 3 and IFRS 10 in business combinations.

Day 5: IFRS Challenges, Recent Changes, and Future Outlook

- Challenges in implementing IFRS in different industries.
- The transition from local GAAP to IFRS: Key considerations.
- The latest IFRS updates and amendments IFRS 17, IFRS for SMEs.
- IFRS 9 updates on financial instruments and hedge accounting.
- Future trends in IFRS and global financial reporting.
- Group discussion: Overcoming implementation challenges and best practices.

Registration form on the Training Course: Financial Statements Using IFRS

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Complete & Mail or fax to Global Horizon Training Center (GHTC) at the address given below

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