



FINANCE AND TREASURY TRAINING

IFRS Standards and Financial Reporting

3 day course

Classroom, online or in-house

Course overview

Most reporting errors are not arithmetic; they are a judgement made early in the year that nobody revisited, applied consistently and wrongly until the auditor arrives. This course concentrates on those judgements. Delegates work through the conceptual framework and what it settles when a standard is silent, then through revenue recognition and the performance obligation analysis that decides timing. Leases are covered, including recognition on the balance sheet and the practical exemptions. Financial instruments are addressed at the level a preparer needs, including classification and expected credit loss. Property, plant and equipment, impairment and the indicators that trigger a test follow. Provisions, contingencies and the line between them are covered. Consolidation and control are addressed. Foreign currency translation is covered, which matters more here than in most jurisdictions. The course closes on disclosure and on preparing for audit questions.

What you will learn

- Apply the conceptual framework where a standard is silent
- Analyse performance obligations to determine revenue timing
- Recognise leases and apply the practical exemptions
- Classify financial instruments and measure expected credit loss
- Apply impairment indicators to property, plant and equipment
- Distinguish provisions from contingencies and consolidate on control
- Translate foreign currency, disclose properly and prepare for audit

Who should attend

- Financial accountants and reporting managers
- Group and subsidiary finance staff preparing consolidated accounts
- External and internal auditors reviewing IFRS financial statements
- Finance staff transitioning from local GAAP to IFRS
- Investor relations and financial reporting analysts

Course outline

- 01 Judgements nobody revisited
- 02 The conceptual framework
- 03 Revenue and performance obligations
- 04 Leases and practical exemptions
- 05 Financial instruments and credit loss
- 06 Property, plant, equipment and impairment
- 07 Provisions, contingencies and consolidation
- 08 Foreign currency, disclosure and audit readiness

Upcoming dates



Dates	Venue	Format	Fee per delegate
2 to 4 November 2026	Online	Online	R6,500
25 to 27 November 2026	Gaborone, Botswana	Classroom	R14,950
9 to 11 December 2026	Dar es Salaam, Tanzania	Classroom	USD 995
27 to 29 January 2027	Johannesburg, South Africa	Classroom	R14,950

Fees and how to register

This 3 day course is **R6,500** per delegate online, **R14,950** in the classroom in South Africa, Botswana, Namibia, Lesotho and Eswatini, and **USD 995** in the classroom elsewhere in Africa. In-house training is quotation on request. Book 2 or more delegates on this course and save 10%.

To register or request an in-house proposal, visit www.afrisciencegroup.com, email info@afriScience.co.za, or WhatsApp us on **+27 63 479 1136**.

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