

INDEX

PDF-2 IFRS SUMMARY

- Introduction
- Shortforms used
- Benefits Of IFRS
- List Of IFRS
- Framework
- Current Assets & Liabilities
- Assets & Liabilities
- IFRS 1 First Time Adoption
- IAS 1 Presentation Of Financial Statements

PDF-3 IFRS MASTER

- IFRS 15 Revenue from contracts with customers
- IAS 16 Property, plant and equipment
- IAS 23 Borrowing Costs
- IAS 38 Intangible Assets
- IAS 40 Investment Property
- IAS 20 Government Grants
- IAS 37 Provisions, Contingent Assets & Contingent Liabilities
- IAS 36 Impairment
- IFRS 5 Non-current Assets Held For Sale, Disposal Of Group Of Assets, Discontinued Operations
- IAS 8 Changes in Accounting Policies, Estimates & Errors
- IAS 10 Events after reporting period
- IFRS 2 Share Based Payment
- IAS 33 Earnings Per Share
- IAS 19 Employee Benefits

- IFRS 8 Operating Segment
- IAS 12 Income Taxes
- IAS 21 Effect of changes in foreign exchange rates
- IAS 24 Related Party Disclosures
- IFRS 3 Business Combination
- IFRS 11 Joint Arrangement
- IAS 27 Separate Financial Statements
- IFRS 10 Consolidated Financial Statements
- IFRS 13 Fair Value Measurement
- IAS 32 Financial Instruments - Presentation
- IFRS 9 Financial Instruments
- IAS 2 Inventory
- IAS 41 Agriculture
- IFRS 6 Exploration for and Evaluation of Mineral Resources

PDF-4 IFRS FOR SEMs

PDF-5 ANALYTICAL

- First time adoption
- How governance aspects faced challenged
- Current – non-current classification
- Convertibles
- Dividend recording
- Country typical taxes varieties
- Maintaining books in functional currency
- Documentation for tax laws variances with accounting
- Fair Value in first time adoption

- Consolidation dilemma
- Exemptions – mandatory and optional
- RESTRICTED STOCK UNITS
- Bank – from Saudi arabia
- Rolling stock options
- Sweat equity
- Graded stock options
- Contingently issuable shares
- Practical aspects
- Cash alternatives from holding company
- Reliable estimate of fair value of goods/services
- Different tax treatment of share-based payments in different countries

- Financial instruments
- Case study of acquisition of steel/mining
- Case study of wine company
- Circuit breaker company acquire one factory of listed company
- Pharma allied company with 99% by PE investor
- Reverse Merger
- Gas Manufacturing Company Importing Minerals Jointly
- Gain on bargain purchase
- Commonly controlled entities by a family
- Matching timings of financial statements of group for consolidation

- Presentation in statement of financial position
- Thin line between abandoned line of business vs discontinued operation
- Machineries case study
- Loans exceeded assets values in a disposal of subsidiary
- Case study of steel/mineral organization
- Impairment indications on different levels allowed
- Limitations result in restricting utility of standard
- Case study telecom company
- Changes in segments over the years
- Convertible bonds (optional)

- Compulsorily convertible bonds
- Complex Instruments Emerging
- Effective interest rate challenges faced
- Expected credit loss calculations
- cash flow hedge
- Fair value hedge
- Cash flow hedge accounting
- Joint arrangements
- FAIR VALUE MEASUREMENTS
- listed and traded companies share price
- listed and traded companies share price
- Fair value start-up entities

PDF-6

- Revenue from Contract With Customers
- Lease
- PPE
- Impairment
- Government Grants
- Investment Property
- Non-Current Assets Held For Sale

PDF-7

- Borrowing Cost
- Intangible Assets
- Provision, Contingent Assets, Contingent Liabilities
- Changes in Accounting Policies, Estimates and Errors
- Adjusting Events
- Agriculture and Biological Assets
- Exploration for and Evaluation of Mineral Resources
- Operating Segments
- Related Party Disclosures

PDF-8

- Share Based Payment
- Earning Per Share
- Employee Benefits
- Income Tax
- Effects of changes in Foreign Exchange Rates
- Join Agreement
- FairValue Measurements
- Business Combinations

PDF-9

- Financial Instruments
- Investment Property
- Inventory
- Financial Reporting in Hyper Inflation Economy
- Cash Flow Statements
- Event Occurring After Reporting Period
- Presentation of Financial Statements
- Exploration for and Evaluation of Resources