



**GLOBAL
INDUSTRIES
INTELLIGENCE**



IFRS CERTIFICATE

**PROGRAMME BY GLOBAL INDUSTRIES FOR
IFRS SUSTAINABILITY**

6-10 April 2026

Address Beach Resort JBR The Walk Dubai UAE

COURSE OUTLINES:

IFRS Certificate Programme & Its Sustainability course is designed to provide professionals with in-depth knowledge of International Financial Reporting Standards (IFRS) and how to integrate sustainability into financial reporting. This 5-day program focuses on key IFRS standards, sustainability reporting, and the growing intersection between financial and non-financial disclosures.

DAY 1: INTRODUCTION TO IFRS AND KEY FINANCIAL REPORTING STANDARDS

- **Introduction to IFRS**
 - Overview of IFRS: History, objectives, and scope
 - The role of the International Accounting Standards Board (IASB)
 - The importance of IFRS in global financial reporting and its adoption worldwide
 - Key differences between IFRS and other accounting standards (GAAP, local standards)
- **The IFRS Framework**
 - The Conceptual Framework for Financial Reporting
 - The primary components of financial statements: Statement of Financial Position, Statement of Profit and Loss, Statement of Cash Flows
 - Key elements of financial statements: Assets, Liabilities, Equity, Income, Expenses
 - Recognition, measurement, and presentation criteria in IFRS
- **Introduction to Core IFRS Standards**
 - IFRS 1: First-time Adoption of International Financial Reporting Standards
 - IFRS 9: Financial Instruments
 - IFRS 15: Revenue from Contracts with Customers
 - IFRS 16: Leases
 - IFRS 17: Insurance Contracts

DAY 2: IFRS 15, IFRS 16, AND IFRS 9 IN DETAIL

- **IFRS 15: Revenue from Contracts with Customers**
 - Key principles of IFRS 15: Identifying contracts, performance obligations, and transaction prices
 - Revenue recognition: When and how to recognize revenue
 - Impact of IFRS 15 on financial statements and disclosures
 - Case studies: Application of IFRS 15 across industries
- **IFRS 16: Leases**
 - Overview of lease accounting: Lessee and lessor perspectives
 - Right-of-use (ROU) assets and lease liabilities
 - Measurement and recognition under IFRS 16: Operating and finance leases
 - Transitioning from IAS 17 to IFRS 16: Practical implementation challenges
 - Case studies: IFRS 16 implementation and reporting



- **IFRS 9: Financial Instruments**
- Classification and measurement of financial assets and liabilities
- Impairment of financial assets: Expected credit loss model
- Hedge accounting: Overview of principles and practical applications
- Reporting financial instruments and related disclosures under IFRS 9

DAY 3: SUSTAINABILITY REPORTING AND THE INTEGRATION OF ESG IN IFRS

- **Introduction to Sustainability Reporting**
- The importance of sustainability in corporate reporting: Environmental, Social, and Governance (ESG)
- Key drivers of sustainability reporting: Regulatory requirements, investor demand, public pressure
- Sustainability and financial reporting convergence
- Key global frameworks for sustainability reporting: GRI, SASB, TCFD, CDP
- **Sustainability in Financial Reporting**
- Integrating sustainability into IFRS: Why it matters
- Reporting environmental impacts and the relationship with IFRS standards
- Social and governance factors: How to report and disclose in financial statements
- Understanding the role of financial statements in managing sustainability risks
- **IFRS and Sustainability Integration**
- Addressing sustainability-related risks under IFRS: Climate change, resource depletion, etc.
- Case studies: Incorporating sustainability factors into IFRS disclosures (e.g., impairment testing with environmental factors)
- The growing role of climate risk disclosures in financial statements
- Best practices for aligning IFRS and sustainability goals

DAY 4: ADVANCED IFRS AND SUSTAINABILITY DISCLOSURES

- **IFRS 9 and ESG Integration**
 - How ESG factors influence financial instruments and impairments
 - The impact of climate-related risks on financial reporting and decision-making
 - Disclosures related to sustainability risks and financial performance
 - Case studies: ESG integration into IFRS 9 and financial instruments management
- **IFRS 16 and Sustainability Considerations**
 - Understanding the environmental and financial implications of leased assets
 - Disclosures regarding sustainability in lease accounting
 - Practical guidance on integrating sustainability considerations in lease arrangements
 - Managing energy consumption and environmental impact of leased properties
- **Sustainability and the Future of Financial Reporting**
 - The role of financial disclosures in advancing sustainability goals
 - The role of accountants in promoting ESG disclosures within IFRS
 - The future of sustainability in IFRS: Updates on the IASB's ongoing work
 - Managing non-financial data and ensuring consistency in sustainability reporting

DAY 5: PRACTICAL APPLICATIONS AND FUTURE TRENDS IN IFRS SUSTAINABILITY REPORTING

- **Practical Application of IFRS and Sustainability**
 - Real-world examples of integrating IFRS with sustainability reporting frameworks
 - How to ensure compliance with both IFRS and sustainability regulations
 - Managing data collection, reporting, and auditing of sustainability disclosures
 - Reporting on the financial impacts of sustainability risks: Case studies
- **Reporting and Auditing of Sustainability Disclosures**
 - How auditors evaluate sustainability disclosures under IFRS
 - Best practices for auditors in reviewing ESG-related financial statements
 - Ensuring transparency and accuracy in sustainability reporting

- Ensuring transparency and accuracy in sustainability reporting
- Reporting on the carbon footprint, waste management, and other environmental factors
- **Future Trends in IFRS and Sustainability**
 - IFRS updates and new developments in sustainability reporting
 - The convergence of sustainability disclosures with financial reporting standards
 - The role of digital technologies in enhancing sustainability reporting (e.g., blockchain, AI)
 - Future regulatory requirements for ESG reporting in IFRS
 - Preparing for the increasing focus on sustainability in financial reporting
- **Course Features:**
 - **Expert Instruction:** Led by seasoned professional with expertise in IFRS and sustainability reporting.
 - **Case Studies:** Real-world examples and practical exercises to help integrate IFRS and sustainability reporting.
 - **Hands-On Learning:** Practical sessions on applying IFRS to sustainability scenarios.
 - **Interactive Discussions:** Engage with peers and experts to discuss challenges and best practices in IFRS and ESG reporting.
 - **Certification:** Upon completion, participants will receive a Certificate of Completion from Global Industries Intelligence UK.



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FOR REGISTRATION PLEASE COMPLETE THIS FORM AND EMAIL BACK TO
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REGISTRATION DETAILS

NAME

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MOBILE NUMBER

EMAIL

ORGANISATION

ADDRESS

TOWN STATE

COUNTRY POSTAL CODE

PHONE FAX

NATURE OF BUSINESS

REGISTRATION FEE:

Book and Pay Before 10 March2026@GBP 3995 per person

Book and Pay After 10 March2026@GBP 4595 per person

AUTHORIZATION:

Signature _____ Date _____

Name _____ Position _____

THIS BOOKING IS INVALID WITHOUT A SIGNATURE.

AUTHORIZATION SIGNATORY MUST BE AUTHORIZED TO SIGN ON BEHALF OF CONTRACTING ORGANISATION