

MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE
Ivan Franko National University of Lviv
Faculty of Economics
Department of Accounting and Audit

Approved

At a meeting of the Accounting and Audit
Department
of the Faculty of Economics
Ivan Franko National University of Lviv
(Minutes No. 1 of August 31, 2023).

Head of the Department _____ prof. Radelytskyi Y.O.

Syllabus on academic discipline

**"Accounting and Reporting in Accordance with International Standards",
which is taught within the educational professional program
"Accounting and Audit" of the second (master's) level of higher education
for applicants of specialty 071 "Accounting and Taxation"**

"Accounting and Reporting in Accordance with International Standards"
course syllabus
2023-2024 academic year

Course title	Accounting and reporting in accordance with international standards
Course teaching address	Faculty of Economics, Ivan Franko National University of Lviv 79008 м. Lviv, 18 Svobody avenue
Faculty and department to which the discipline is assigned	Department of Accounting and Audit
Field of knowledge, code and name of specialty	07 "Management and administration" 071 "Accounting and taxation"
Course teachers	Dutchak Iryna Bohdanivna, PhD in Economics, Associate Professor, Associate Professor of the Department of Accounting and Audit
Contact information of teachers	https://econom.lnu.edu.ua/employee/dutchak-i-b
Consultations on the course take place	Consultations on the day of the practical classes (by prior arrangement). Online consultations are also possible via Teams, Zoom or similar resources. To agree on the time of online consultations, you should write to the teacher's e-mail or call.
Course page	https://econom.lnu.edu.ua
Information about the course	The course is developed to provide participants with the necessary knowledge required to prepare and maintain accounting records in accordance with international standards. Therefore, the course provides both an overview of the concepts of recognition and measurement of assets and liabilities under international standards and the processes and tools required to maintain records and prepare reports in accordance with international accounting standards.
Brief summary of the course	The discipline "Accounting and Reporting in accordance with International Standards" is the final normative discipline in the specialty "Accounting and Taxation" for the educational program "Accounting and Audit", which is taught in the 2nd semester in the amount of 4 credits (according to the European Credit Transfer System ECTS).
Purpose and objectives of the course	The purpose of the course "Accounting and Reporting under International Standards" is to provide students with the necessary theoretical knowledge of the regulations and content of the main International Accounting and Financial Reporting Standards and their Interpretations, as well as to master practical skills in applying procedures related to the preparation and submission of financial statements by multinational corporations and securities market participants. Upon completion of the course, each student should master the basic requirements of International Financial Reporting Standards for the preparation of certain elements of financial statements and be able to apply them in the process of preparing consolidated financial statements by non-state-owned companies or their transformation.
Literature for the study of the discipline	<i>Main literature:</i> 1. Accounting and financial reporting according to international standards: a textbook / S.O. Kuznetsova, I.B. Chernikova. Kharkiv: Leader Publishing House, 2016. 318 c.

	<p>2. Accounting and financial reporting in accordance with international standards: a textbook / Parkhomenko VM, Malyuga NM Kyiv: 2019. 120 c.</p> <p>3. Accounting and financial reporting in accordance with international standards / M. R. Luchko, I. D. Benko. Ternopil: Economic thought of TNEU, 2016. 360 c.</p> <p><i>Additional reading:</i></p> <p>1. Zholner I.V. Financial accounting according to international and national standards. Study guide. K.: Center for Educational Literature, 2012. 368c.</p> <p>2. International Financial Reporting Standards (IFRSTM) 2007 / International Accounting Standards Board Foundation (IASB) 2007. Part 1. 1272 p.; Part 2. 1223 c.</p> <p>3. Golov S.F., Kostyuchenko V.M. Accounting and financial reporting under international standards: examples and comments: Practical. Manual, K.: Libra, 2011.</p> <p>4. Methodological recommendations for filling out financial reporting forms (Order of the Ministry of Finance of 28.03.2013 №433) [Electronic resource]: http://www.buhgalter911.com/Res/Zakoni/MetodRek/metod_fin_otch_433.aspx</p> <p>5. Ponomaryova N.A. International Financial Reporting Standards and International Standards on Auditing: a textbook / N.A. Ponomaryova. Khmelnytsky: KHNU, 2008. 211 c.</p> <p><i>Internet resources:</i></p> <p>1. International Financial Reporting Standards [Electronic resource]. - Access mode: http://buchuchet.uabs.sumdu.edu.ua/ua/component/zoo/item/mizhnarodni-standarty-finansovoi-zvitnosti-international-financial-reporting-standards.</p> <p>2. International Financial Reporting Standards. Conceptual framework for financial reporting [Electronic resource]. - Access mode: http://www.minfin.gov.ua/news/view/mizhnarodni-standarty-finansovoi-zvitnosti-versiia-perekladu-ukrainskoiu-movoju---rik?category=bjudzhet. http://www.nbuv.gov.ua/-Національна Vernadsky Library of Ukraine http://www.nbuv.gov.ua/portal/libukr.html - Libraries and scientific information centers of Ukraine. http://www.library.lviv.ua/ - Lviv National Scientific Library of Ukraine named after V. Stefanyk. http://uk.wikipedia.org is a free encyclopedia. www.minfin.gov.ua - the website of the Ministry of Finance of Ukraine. www.osvita.org.ua - website of the Ministry of Education and Science of Ukraine http://web/worldbank.org- website of the World Bank http://www.rada.kiev.ua http://www.sta.gov.ua http://www.buhgalteria.com.ua http://www.vobu.com.ua http://www.library.com.ua http://www.ewaudit.com.ua http://www.rada.gov.ua http://www.economics.com.ua http://www.zakon.rada.gov.ua International Financial Reporting Standards (IFRS, IFRS for SMEs, including IAS and IFRIC interpretations http://zakon5.rada.gov.ua/laws/show/929_010</p>
Course duration	120 hours.
The scope of the course	48 hours of classroom instruction. Of these, 32 hours of lectures, 16 hours of practical classes and 72 hours of independent work

<p>Expected learning outcomes</p>	<p>Upon completion of this course, the student will:</p> <p><i>Know:</i> the composition and presentation of financial statements prepared in accordance with IFRS. Basic approaches and main rules of revenue recognition. Recognition of expenses: write-off and capitalization criteria. Recognition and measurement of assets: property, plant and equipment. Recognition and measurement of assets: intangible assets. Recognition and measurement of assets: debts and inventories. Recognition and measurement of liabilities and equity. The procedure for accounting and formation of reporting indicators for transactions with investment real estate. The procedure for accounting for income tax.</p> <p><i>be able to:</i> prepare and submit financial statements in accordance with IFRS. Apply basic approaches and basic rules for revenue recognition. Apply basic approaches to expense recognition: write-off and capitalization criteria. Apply the principles and methods of asset recognition and valuation: fixed assets. Apply principles and methods of asset recognition and measurement: intangible assets. Apply principles and methods for recognizing and measuring assets: receivables and inventories. Apply principles and methods of recognition and measurement of liabilities and equity. Keep records of construction operations. Keep records and prepare reports on transactions with investment real estate. Recognize income tax in accounting.</p>
<p>Keywords.</p>	<p>International standards, accounting, financial reporting</p>
<p>Course format</p>	<p>Full-time</p>
<p></p>	<p>Conducting lectures, seminars and consultations for a better understanding of the topics</p>
<p>Topics.</p>	<p>COURSE OUTLINE</p>

COURSE OUTLINE

Week / date / hour.	Topic, plan, short abstracts	Form of activity (lesson) lecture, individual, discussion, group work)	Literature. Resources on the Internet	Tasks, hours.	Deadline for completion
1	2	3	4	5	6
1	<p>Topic: First-time application of IFRS.</p> <ol style="list-style-type: none"> 1. Procedure for applying IFRS. 2. Key terms used in the application of IFRS. 3. Preparing the balance sheet for transition to IFRS. 4. Essence of IFRS1 requirements for the first financial statements. 5. The essence of the principle of retrospective application when transitioning to IFRS. 6. Exemptions from the requirements of other IFRSs. 7. Exceptions to retrospective application of other IFRSs. 8. List of mandatory exceptions to the application of IFRS. 9. Confirmation of the correct application of IFRS. 	Lecture	[1,2,3]	Study the lecture material, prepare for the practical session	Until the next class on the schedule
2	<p>Topic: Accounting policy in accordance with IFRS.</p> <ol style="list-style-type: none"> 1. The concept of accounting policy in accordance with IFRS. 2. Characteristics of the "General Provisions" section. 3. Characteristics of the "Organizational section". 4. Characteristics of the "Methodological Section". 	Lecture	[1,2,3]	Study the lecture material, prepare for the practical session	Until the next class on the schedule
2	<p>Topic: First-time application of IFRS.</p> <p>Topic: Accounting policy in accordance with IFRS.</p>	Practical	[1,2,3]	Study the lecture material, prepare for the practical session	Until the next class on the schedule
3	<p>Topic: Accounting Cycle and Chart of Accounts under International Standards.</p> <ol style="list-style-type: none"> 1. Stages of the accounting cycle. 2. The procedure for applying adjusting entries. 3. The procedure for creating transformation tables. 4. Classification of financial accounting accounts. 5. IFRS accounts. 	Lecture	[1,2,3]	Study the lecture material, prepare for the practical session	Until the next class on the schedule
4	<p>Topic: Recognition and classification of fixed assets.</p> <ol style="list-style-type: none"> 1. Approaches to the definition of property, plant and equipment in accordance with IFRS. 2. Scope of IAS 16. 3. Recognition of PPE under IFRS. 4. Classification of PPE for financial accounting in accordance with IFRS. 5. Comparison of terms for PPE. 	Lecture	[1,2,3]	Study the lecture material, prepare for the practical session	Until the next class on the schedule
4	<p>Topic: Accounting Cycle and Chart of Accounts under International Standards.</p> <p>Topic: Recognition and classification of fixed assets.</p>	Practical	[1,2,3]	Study the lecture material, prepare for the	Until the next class on the schedule

				practical session	
5	<p>Topic: Sources and valuation of PPE.</p> <ol style="list-style-type: none"> 1. Valuation of property, plant and equipment at cost. 2. Methods of valuation of property, plant and equipment in accordance with IFRS. 3. The main sources of PPE generation. <ol style="list-style-type: none"> 3.1 Purchase of property, plant and equipment for cash. 3.2 Purchase of property, plant and equipment on credit. 3.3 Exchange of PPE. 3.4 Receipt of PPE as a gift. 3.5.Independent creation of PPE or construction of PPE. 3.6 Acquisition of land. 4. Depreciation of property, plant and equipment. 5. Disclosure of information on PPE in the financial statements. 	Lecture	[1,2,3]	Study the lecture material, prepare for the practical session	Until the next class on the schedule
6	<p>Topic: Accounting for financial investments</p> <ol style="list-style-type: none"> 1. Financial investments: concept, classification and accounting regulations. 2. Accounting for investments in securities that give neither significant influence nor control. 3. Accounting for investments in associates using the equity method, accounting for goodwill. 4. Accounting for investments in subsidiaries. 	Lecture	[1,2,3]	Study the lecture material, prepare for the practical session	Until the next class on the schedule
6	<p>Topic: Sources and valuation of PPE.</p> <p>Topic: Accounting for financial investments</p>	Practical	[1,2,3]	Study the lecture material, prepare for the practical session	Until the next class on the schedule
7	<p>Topic: Peculiarities of accounting for investment property.</p> <ol style="list-style-type: none"> 1. Scope of IAS 40. 2. Definition and recognition of VIEs under IFRS. 3. Valuation of IP under IFRS. 	Lecture	[1,2,3]	Study the lecture material, prepare for the practical session	Until the next class on the schedule
8	<p>Topic: Accounting for intangible assets in accordance with IFRS.</p> <ol style="list-style-type: none"> 1. Scope of IAS 38. 2. Recognition of IA in accordance with IFRS. 3. Classification of IA in accordance with IFRS. 4. Ways to create IA in accordance with IAS. <ol style="list-style-type: none"> 4.1 Separately acquired IAs. 4.2 IAs acquired as part of a business combination. 4.3 The emergence of IA through state subsidization. 4.4 Emergence of IA through the exchange of assets. 4.5 Emergence of IA through internal creation. 5. Amortization of the asset. 	Lecture	[1,2,3]	Study the lecture material, prepare for the practical session	Until the next class on the schedule
8	<p>Topic: Peculiarities of accounting for investment property.</p> <p>Topic: Accounting for intangible assets in accordance with IFRS.</p>	Practical	[1,2,3]	Study the lecture material, prepare for the practical session	Until the next class on the schedule

9	<p>Topic: Accounting for accounts receivable in accordance with IFRS.</p> <ol style="list-style-type: none"> 1. Recognition and classification of receivables. 2. Valuation of accounts receivable in accordance with IFRS: cash discounts, doubtful accounts receivable, valuation of doubtful accounts receivable, calculation of the amount of the allowance for doubtful accounts. 	Lecture	[1,2,3]	Study the lecture material, prepare for the practical session	Until the next class on the schedule
10	<p>Topic: Cash accounting under IFRS.</p> <ol style="list-style-type: none"> 1. Recognition of cash and cash equivalents. 2. Formation of a small cash desk at the enterprise. 3. Accounting for cash and cash equivalents. 4. Developing a system of internal control over cash flows. 	Lecture	[1,2,3]	Study the lecture material, prepare for the practical session	Until the next class on the schedule
10	<p>Topic: Accounting for accounts receivable in accordance with IFRS.</p> <p>Topic: Cash accounting under IFRS.</p>	Practical	[1,2,3]	Study the lecture material, prepare for the practical session	Until the next class on the schedule
11	<p>Topic: Accounting for inventories under IFRS.</p> <ol style="list-style-type: none"> 1. Criteria for recognizing inventories as assets, composition of the initial cost of inventories. 2. Characteristics of inventory accounting systems. 3. Methods of valuation of inventories on disposal. 4. Information on inventories to be disclosed in the company's financial statements. 	Lecture	[1,2,3]	Study the lecture material, prepare for the practical session	Until the next class on the schedule
12	<p>Topic: Accounting for liabilities under IFRS.</p> <ol style="list-style-type: none"> 1. Recognition and classification of liabilities. Disclosure of liabilities in financial statements. 2. Accounting for settlements payable in accordance with IFRS. 3. Recognition and categories of employee benefits. 4. Accounting for settlements under pension programs and with the budget. 	Lecture	[1,2,3]	Study the lecture material, prepare for the practical session	Until the next class on the schedule
12	<p>Topic: Accounting for inventories under IFRS.</p> <p>Topic: Accounting for liabilities under IFRS.</p>	Practical	[1,2,3]	Study the lecture material, prepare for the practical session	Until the next class on the schedule
13	<p>Topic: Accounting for equity under IFRS.</p> <ol style="list-style-type: none"> 1. Definition and classification of equity. Structure of equity capital. 2. Methods of profit and loss allocation. 3. Accounting for the issue of shares. 4. Measurement and recognition of income and expenses. 5. Recognition of income tax. The relationship between accounting and tax accounting. 	Lecture	[1,2,3]	Study the lecture material, prepare for the practical session	Until the next scheduled class
14	<p>Topic: Making a balance sheet.</p> <ol style="list-style-type: none"> 1. Users of financial statements and their information needs. 2. Composition and purpose of the components of the financial statements. 3. Recognition of elements of financial statements. 4. Requirements and assumptions for the information provided in the financial statements. 	Lecture	[1,2,3]	Study the lecture material, prepare for the practical session	Until the next class on the schedule

	<p>5. Qualitative characteristics of financial statements.</p> <p>6. Information presented as annexes to the financial statements.</p> <p>7. Interrelation between information in different forms of financial statements.</p> <p>8. Balance sheet elements, criteria for their recognition and measurement.</p> <p>9. Structure and content of the balance sheet.</p> <p>10. Balance sheet models and forms.</p>				
14	<p>Topic: Accounting for equity under IFRS.</p> <p>Topic: Making a balance sheet.</p>	Practical	[1,2,3]	Study the lecture material, prepare for the practical session	Until the next class on the schedule
15	<p>Topic: Preparing an income statement.</p> <p>1. Purpose and elements of the income statement.</p> <p>2. Structure and content of the income statement.</p> <p>3. Methods of presenting the income statement.</p> <p>4. Methodology for calculating earnings per share.</p>	Lecture	[1,2,3]	Study the lecture material, prepare for the practical session	Until the next class on the schedule
16	<p>Topic: Preparation of the statement of cash flows and statement of changes in equity.</p> <p>1. Structure and content of the statement of cash flows.</p> <p>2. Methodology for preparing the statement of cash flows.</p> <p>3. Presentation and disclosure of cash flows</p> <p>4. Structure and content of the statement of changes in equity.</p> <p>5. Approaches to disclosure of changes in equity.</p> <p>6. Structure and content of notes to the financial statements.</p> <p>6. Structure and content of interim financial statements.</p> <p>7. Recognition and measurement in interim financial statements.</p> <p>8. Definition of segments and their types.</p> <p>9. Reporting elements and accounting policies of the segment.</p> <p>10. Purpose, scope and presentation of consolidated financial statements.</p> <p>11. The procedure for consolidation of financial statements.</p> <p>12. Disclosure of information on consolidation of financial statements.</p>	Lecture	[1,2,3]	Study the lecture material, prepare for the practical session	Until the next class on the schedule
16	<p>Topic: Preparing an income statement.</p> <p>Topic: Preparation of the statement of cash flows and statement of changes in equity.</p>	Practical	[1,2,3]	Study the lecture material	To the final control

Final control, form	Exam at the end of the semester written/combined
Prerequisites	To study the course, students need basic knowledge of the disciplines "Accounting", "Enterprise Reporting", "Financial Accounting 1", "Financial Accounting 2", sufficient to perceive the categorical apparatus in

	accounting and reporting under international standards, to understand the provisions of accounting standards
Teaching methods and techniques to be used during the course	<p>Presentation, lectures, practical, consultations, independent work</p> <p>The tasks for students at the practicals include: Test tasks. Performing independent and individual work. Solving problems. Writing papers and essays. Reports and presentations</p>
Required equipment	PC, Internet access
Evaluation criteria (separately for each type of learning activity)	<p>The evaluation is based on a 100-point scale. Points are awarded according to the following ratio:</p> <ul style="list-style-type: none"> - practical/independent, etc: 40% of the semester grade; maximum number of points 40 - control measurements (modules), essay: 10% of the semester grade; maximum number of points 10 - Exam: 50% of the semester grade. The maximum number of points is 50 <p>The total maximum number of points is 100</p> <p>Written work: Students are expected to complete several types of written work (essays, case studies). Academic integrity: Students' work is expected to be their own original research or reasoning. Lack of references to sources used, fabrication of sources, cheating, interference with the work of other students are, but not limited to, examples of possible academic dishonesty. Detection of signs of academic dishonesty in a student's written work is grounds for non-credit by the instructor, regardless of the extent of plagiarism or cheating. Attendance is an important part of learning. All students are expected to attend all lectures and practical classes of the course. Students should inform the instructor if they are unable to attend class. In any case, students are required to meet all deadlines for all types of written work required by the course. Literature. All literature that students cannot find on their own will be provided by the instructor for educational purposes only and may not be shared with third parties. Students are encouraged to use other literature and sources that are not among the recommended ones.</p> <p>Scoring policy. The points gained during the current testing, independent work and the final test are taken into account. At the same time, attendance at classes and student activity during practical classes are taken into account; inadmissibility of absences and lateness to classes; use of a mobile phone, tablet or other mobile devices during classes for purposes not related to learning; cheating and plagiarism; late completion of the assigned task, etc.</p> <p>No form of violation of academic integrity is tolerated.</p>
Questions for the exam	<p>Topic: First-time application of IFRS.</p> <ol style="list-style-type: none"> 1. The procedure for applying IFRS. 2. Key terms used in the application of IFRS. 3. Preparing the balance sheet for transition to IFRS. 4. The essence of IFRS1 requirements for the first financial statements. 5. The essence of the principle of retrospective application when transitioning to IFRS. 6. Exemptions from the requirements of other IFRSs. 7. Exceptions to retrospective application of other IFRSs. 8. List of mandatory exceptions to IFRS application.

9. Confirmation of the correct application of IFRS.

Topic: Accounting policy in accordance with IFRS.

1. The concept of accounting policy in accordance with IFRS.
2. Characteristics of the "General Provisions" section.
3. Characteristics of the "Organizational section".
4. Characteristics of the "Methodological Section".

Topic: Accounting cycle and chart of accounts under IFRS.

1. Stages of the accounting cycle.
2. The procedure for applying adjusting entries.
3. The procedure for creating transformation tables.
4. Classification of financial accounting accounts.
5. IFRS accounts.

Topic: Recognition and classification of fixed assets.

1. Approaches to the definition of PPE under IFRS.
2. Scope of IAS 16.
3. Recognition of property, plant and equipment under IFRS.
4. Classification of property, plant and equipment for financial accounting in accordance with IFRS.
5. Comparison of terms for PPE.

Topic: Sources and valuation of PPE.

1. Valuation of property, plant and equipment at cost.
2. Methods of valuation of property, plant and equipment in accordance with IFRS.
3. The main sources of formation of OM.
 - 3.1. Purchase of property, plant and equipment for cash.
 - 3.2. Purchase of property, plant and equipment on credit.
 - 3.3. Exchange of property, plant and equipment.
 - 3.4. Receipt of property, plant and equipment as a gift.
 - 3.5. Independent creation of property, plant and equipment or construction of property, plant and equipment.
 - 3.6. Acquisition of land.
4. Depreciation of property, plant and equipment.
5. Disclosure of information about PPE in financial statements.

Topic: Accounting for financial investments

1. Financial investments: concept, classification and accounting regulations.
- 2) Accounting for investments in securities that give neither significant influence nor control.
3. Accounting for investments in associates using the equity method, accounting for goodwill.
4. Accounting for investments in subsidiaries.

Topic: Peculiarities of accounting for investment property.

1. Scope of IAS 40.
2. Definition and recognition of VIEs under IFRS.
3. Valuation of IP in accordance with IFRS.

Topic: Accounting for intangible assets in accordance with IFRS.

1. Scope of IAS 38.
2. Recognition of IA in accordance with IFRS.
3. Classification of IAs in accordance with IAS.
4. Ways to create IA in accordance with IAS.
 - 4.1. IA are separately purchased.
 - 4.2. IAs acquired as part of a business combination.
 - 4.3. The emergence of IA through state subsidization.

- 4.4. The emergence of IA through the exchange of assets.
- 4.5. The emergence of IA through internal creation.
5. Depreciation of IA.

Topic: Accounting for accounts receivable in accordance with IFRS.

1. Recognition and classification of receivables.
2. Valuation of accounts receivable in accordance with IFRS: cash discounts, doubtful accounts receivable, valuation of doubtful accounts receivable, calculation of the amount of the allowance for doubtful accounts.

Topic: Cash accounting under IFRS.

1. Recognition of cash and cash equivalents.
2. Formation of a small cash desk at the enterprise.
3. Accounting for cash and cash equivalents.
4. Developing a system of internal control over cash flows.

Topic: Accounting for inventories under IFRS.

1. Criteria for recognizing inventories as assets, composition of the initial cost of inventories.
2. Characteristics of inventory accounting systems.
3. Methods of valuation of inventories on disposal.
4. Information about inventories that must be disclosed in the company's financial statements.

Topic: Accounting for liabilities under IFRS.

1. Recognition and classification of liabilities. Disclosure of liabilities in financial statements.
2. Accounting for payments payable in accordance with IFRS.
3. Recognition and categories of employee benefits.
4. Accounting for settlements under pension programs and with the budget.

Topic: Accounting for equity under IFRS.

1. Definition and classification of equity. Structure of equity capital.
2. Methods of profit and loss allocation.
3. Accounting for the issue of shares.
4. Measurement and recognition of income and expenses.
5. Recognition of income tax. The relationship between accounting and tax accounting.

Topic: Making a balance sheet.

1. Users of financial statements and their information needs.
2. Composition and purpose of the components of the financial statements.
3. Recognition of elements of financial statements.
4. Requirements and assumptions for the information provided in the financial statements.
5. Qualitative characteristics of financial statements.
6. Information presented as annexes to the financial statements.
7. Interrelation between information in different forms of financial statements.
8. Balance sheet elements, criteria for their recognition and measurement.
9. Structure and content of the balance sheet.
10. Balance sheet models and forms.

Topic: Preparing an income statement.

1. Purpose and elements of the income statement.
2. Structure and content of the income statement.
3. Methods of presenting the income statement.
4. Methodology for calculating earnings per share.

	<p>Topic: Preparation of the statement of cash flows and statement of changes in equity.</p> <ol style="list-style-type: none"> 1. Structure and content of the statement of cash flows. 2. Methodology for preparing the statement of cash flows. 3. Presentation and disclosure of cash flows 4. Structure and content of the statement of changes in equity. 5. Approaches to disclosure of changes in equity. 6. Structure and content of notes to the financial statements. 6. Structure and content of interim financial statements. 7. Recognition and measurement in interim financial statements. 8. Definition of segments and their types. 9. Reporting elements and accounting policies of the segment. 10. Purpose, scope and presentation of consolidated financial statements. 11. The procedure for consolidation of financial statements. 12. Disclosure of information on consolidation of financial statements.
Survey	<p>An evaluation questionnaire to assess the quality of the course will be provided at the end of the course.</p>