MERCURY

Professional International Financial Reporting Practices

31 January – 4 February 2027
Kuala Lumpur (Malaysia)



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Introduction

The Professional International Financial Reporting Practices course provides participants with an understanding of global financial reporting principles and practices. It explores the structure, application, and interpretation of International Financial Reporting Standards IFRS within modern financial environments. It focuses on improving financial reporting accuracy, transparency, and consistency across organizations operating in international markets. Participants examine key reporting concepts, financial statement preparation methods, and disclosure requirements that support effective decision-making. The program develops practical knowledge of IFRS applications, accounting treatments, and reporting challenges faced by finance professionals. It enhances the ability to analyze financial information and apply international reporting practices effectively.

Targeted Groups

This Professional International Financial Reporting Practices training targets professionals seeking knowledge and skills:

- Financial accountants are improving IFRS reporting capabilities.
- Auditors developing international accounting knowledge.
- Finance managers are enhancing reporting decisions.
- Accounting professionals manage financial statements.
- Internal auditors are reviewing compliance practices.
- Financial analysts interpreting global reports.
- Professionals involved in international finance operations.

Course Objectives

Participants will achieve the following objectives by completing the Professional International Financial Reporting Practices course:

- Understand the principles and framework of international financial reporting standards.
- Identify key IFRS requirements affecting financial statements.
- Analyze accounting treatments for various financial transactions.
- Develop skills in preparing accurate financial reports.
- Evaluate financial disclosures and reporting quality.
- Apply IFRS concepts to practical accounting situations.
- Understand the impact of global reporting practices on organizations.
- Improve interpretation of financial information for decision-making.
- Recognize common challenges in IFRS implementation.

- Enhance professional capabilities in international accounting environments.

Targeted Competencies

Participants will gain the following competencies during the Professional International Financial Reporting Practices program:

- Understanding IFRS concepts and reporting structures.
- Preparing financial statements using international practices.
- Evaluating accounting policies and reporting choices.
- Analyzing financial disclosures and performance information.
- Applying IFRS requirements to business transactions.
- Identifying reporting risks and improvement opportunities.
- Interpreting international accounting information effectively.
- Supporting transparent and reliable financial reporting.

Studying Scenarios

In this Professional International Financial Reporting Practices training, participants develop skills through the following scenarios:

- Reviewing financial statements based on IFRS requirements.
- Analyzing accounting treatments for business transactions.
- Evaluating reporting decisions in international organizations.
- Assessing disclosure practices for financial transparency.
- Examining challenges in applying global reporting standards.

Course Content

Unit 1: Fundamentals of International Financial Reporting

- Introduction to international financial reporting concepts.
- Overview of the IFRS framework and objectives.
- Understanding the role of global accounting standards.
- Exploring financial reporting principles and requirements.
- Examining the importance of transparency in reporting.
- Understanding financial statement structures and elements.

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Unit 2: IFRS Financial Statement Preparation Practices

- Preparing statements according to IFRS principles.
- Understanding recognition and measurement concepts.
- Applying accounting policies for financial reporting.
- Reviewing asset and liability reporting requirements.
- Analyzing income statement and balance sheet presentation.
- Understanding cash flow reporting approaches.

Unit 3: Application of IFRS Accounting Standards

- Exploring IFRS requirements for business transactions.
- Understanding revenue recognition principles.
- Reviewing lease accounting practices and treatments.
- Analyzing financial instrument reporting requirements.
- Understanding inventory valuation methods.
- Examining property, plant, and equipment reporting.
- Reviewing impairment assessment procedures.

Unit 4: Financial Reporting Analysis and Disclosure

- Evaluating financial statements for accuracy and reliability.
- Understanding disclosure requirements under IFRS.
- Analyzing notes and supplementary financial information.
- Reviewing financial performance reporting methods.
- Identifying reporting risks and inconsistencies.
- Understanding the impact of disclosures on stakeholders.

Unit 5: Advanced International Reporting Practices

- Exploring current developments in IFRS applications.
- Understanding reporting challenges in global organizations.
- Applying IFRS practices in multinational environments.
- Evaluating accounting judgments and professional decisions.
- Improving financial reporting quality and consistency.
- Developing approaches for effective IFRS implementation.

Final Insights & Key Takeaways

The Professional International Financial Reporting Practices course builds essential knowledge of IFRS principles, financial reporting processes, and international accounting practices. Participants gain the ability to apply reporting standards effectively and support accurate, transparent financial decision-making.