

Schedule

SECTION 1. (Day 1 Morning)

Registration	
	Registration
Introduction	
	Overview Current Standards and Sources Course Structure and Content International Valuation Introduction of Course Participants and Instructor MORNING BREAK
Part 1. International Financial Reporting Standards (IAS/IFRS)	
	Purpose, Function, Adoption, and Convergence The International Accounting Standards Board (IASB) and IFRS U.S. GAAP and IFRS IAS/IFRS Framework Definitions Review Quiz MORNING BREAK
Part 2. Fair Value	
	Fair Value Measurement Definitions Measurement Principles and Methodologies Disclosure Review Quiz LUNCH

SECTION 2. (Day 1 Afternoon)

Part 3. Case Study: Fair Value

Case Study: Fair Value

Part 4. IAS 16: Property, Plant, and Equipment

Introduction to IAS 16

Property, Plant, and Equipment

AFTERNOON BREAK

Measuring the Value of Property, Plant, and Equipment

The Revaluation Model

Part 5. Case Study: Fair Value of Fixed Assets for International Financial Reporting

Valuation Assignment and Overview

Steps to Determine Fair Value of Buildings

AFTERNOON BREAK

IFRS 16 Replacing IAS 17: Leases

Results of Fair Valuation of Fixed Assets for
Financial Reporting

SECTION 3. (Day 2 Morning)

Part 6. Impairment of Fixed Assets

Introduction to IAS 36: Impairment of Assets
Procedures and Definitions
Measuring Recoverable Amount
MORNING BREAK

Part 7. Case Study: Testing for Impairment of Fixed Assets

Valuation Assignment
Assets Subject to Valuation
Most Current Year's Operations; Value in Use
Forecasting Revenue; Exercise 1: Forecasting Revenue
Exercise 2: Net Operating Income
Determining Annual Cash Flow
MORNING BREAK
Discount Rate and Reversionary Capitalization Rate
Exercise 3: Net Balance Sheet Adjustment
Exercise 4: Analyzing Results of the Impairment Test
Summary
LUNCH

SECTION 4. (Day 2 Afternoon)

Part 8. Exam Content Review

Question and Answer Session
Review of Learning Objectives by Section and Part
AFTERNOON BREAK
Participant Review of Course Material
AFTERNOON BREAK

Course Examination

Multiple-Choice Examination