

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 Convergence of 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
Course Evaluations
AFTERNOON BREAK

Course Examination

Multiple-Choice Examination