

23 hours of interactive learning, broken down into 40 separate modules, each taking 20 to 60 minutes to complete. This makes it easy for users to identify which part of the learning material they need and enables them to study the modules in whatever order suits them. The P2P IFRS modules are:

Introduction

Package introduction
Overview of IASB and IFRS

Financial statements

IASB Framework Inventory principles and policy
Balance sheet
Statement of evaluation assets comprehensive income
Cash flow statement
First-time adoption of IFRS

Consolidation

Subsidiaries
Associates
Joint ventures
Foreign currencies
Business combinations

Assets

Intangible assets
Property plant and equipment
Investment property
Inventory
Agriculture
Exploration and evaluation assets
Impairment

Liabilities

Provisions and contingencies
Tax
Employee benefits
Government grants

Profit and loss and equity

Revenue
Earnings per share
Related-party disclosures
Construction contracts
Share-based payments

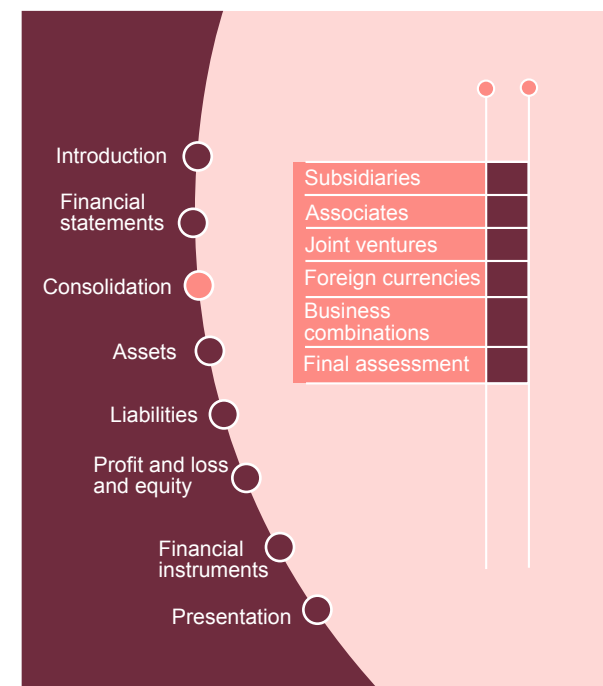
Financial instruments

Introduction to financial instruments
Recognition and derecognition of financial instruments
Non-derivative financial assets
Debt/equity
Derivatives and hedging
Leasing
Insurance
Disclosure of financial instruments

Presentation

Hyperinflation
Subsequent events
Operating segments
Non-current assets held for sale and discontinued operations

Glossary



Example of the electronic presentation