



# NAVIGATE THE 2010 IFRS CERTIFICATE PROGRAM

## International Financial Reporting Standards

**KAPLAN** SCHWESER

International Financial Reporting Standards (IFRS) will soon be the new global reporting language. More than 12,000 organizations in over 100 countries have adopted IFRS as their national standards. The adoption of IFRS in the United States is likely to be mandatory by 2014. There is a growing demand for IFRS-educated professionals to lead the transition. This is your opportunity to expand your expertise and take that next step in your career.

*"The information provided in the International Financial Reporting Standards (IFRS) courses was of tremendous professional benefit. I feel that I am way ahead of my colleagues in my understanding of IFRS and how it is going to impact my company in the near future. This course should be on the to-do list of every CPA."*

— Jessica T.



[Click here](#) to view IFRS video

### Accredited Program

This certificate in IFRS is being issued in partnership with Kaplan Continuing Education (KCE). KCE is a part of Kaplan University, which is fully accredited by The Higher Learning Commission of the North Central Association of Colleges and Schools.

### THREE REASONS WHY YOU MUST KNOW IFRS!

As the global economy becomes more interconnected, countries and companies are transitioning from domestic accounting practices to IFRS, a principle-based set of standardized guidelines set forth by the International Accounting Standards Board. So, why is it imperative that you understand IFRS?

#### 1) IFRS is approaching.

Companies will need to invest in staff training and implementation to support the transition. By becoming your organization's IFRS expert, you will be well positioned as a leader in ensuring a smooth transition.

#### 2) IFRS is costly.

Education plays a vital role in controlling costs. Demand will grow for professionals with IFRS certification who can apply their knowledge more efficiently and effectively than those who are not certified.

#### 3) IFRS is the future.

Your ability to advance in your career depends on how well you identify and seize opportunities. Learning this new global reporting language will make you more valuable to your employer and more marketable to clients.

**Become an expert with Kaplan Schweser's  
IFRS Certification Program!**

Visit [www.schweser.com/ifrs](http://www.schweser.com/ifrs) | 877-656-5539 (toll free)

## Eventually, everyone in the accounting profession will need to be proficient in IFRS. Below, learn how the IFRS transition will affect you.

### Financial Analysts

Your role in financial statement analysis is critical to the effective functioning of the global markets. In the future, most financial statements will be prepared using IFRS. A working knowledge of these global standards will allow you to make better critical decisions. In addition, this education will give you the competitive edge in this difficult job market.

### Public Accountants

Your primary role is to maintain public trust in the financial statements of your clients. Your compilation and audit work will change significantly as IFRS becomes the new standard. The AICPA Code of Professional Conduct Rules 202 and 203 now expect you to be proficient in the works of the International Accounting Standards Board. As a public accountant, you have an obligation to obtain this technical proficiency. Proficiency in IFRS will give you a competitive advantage in obtaining new clients and maintaining existing clients.

### Controllers

In a financial reporting environment governed by IFRS, your role as controller will be critical to your accounting staff. They will look to you for guidance on implementation. You'll have to analyze their work critically. Your ability to identify, measure, record, and communicate the economic events of your organization under IFRS requires that you have a strong working knowledge of these new standards. Educate yourself and support your staff in their learning of IFRS to ensure that your organization makes an effective transition to reporting under IFRS.

### Auditors

Whether you are an internal or external auditor, IFRS significantly changes your work. Until adoption is complete, you will need to audit comparative U.S. GAAP and IFRS financial statements. To do this effectively, you will need to have a strong working knowledge of both U.S. GAAP and IFRS. This educational program is designed to give you that working knowledge so that you, your firm, your clients, and the public can have the greatest confidence in the quality of your work.

### Staff Accountants

The adoption of IFRS, the new global financial reporting language, will significantly change accounting for transactions in your organization. It is critical for you to obtain an education in IFRS beyond just knowing the "differences" between U.S. GAAP and IFRS. This education program will give you the knowledge and skills to seamlessly transition to the new standards. You will be able to contribute greatly to your organization by being the expert in IFRS. Set yourself apart and solidify your value to your organization by completing this certificate program in IFRS.

### CFOs

As the CFO, you are responsible for the financial well-being of your organization. Part of your role is to ensure that your organization is in compliance with financial reporting standards. A successful transition to IFRS will require that you educate yourself and your staff in the intricacies of IFRS. The change to IFRS will have an impact on the entire organization. Having a solid education in IFRS will give you credibility at the executive level and with your staff, allowing you to provide strong leadership through this transition.

### Educators

Since 2006, the International Accounting Standards Board and the U.S. Financial Accounting Standards Board have been working together on joint projects. IFRS and U.S. GAAP are converging, and practitioners will soon need to know IFRS. The CPA examination will be testing over IFRS after January 1, 2011. You will have the primary role in IFRS education. By teaching your students IFRS, you will be giving them the competitive advantage in the workplace. Educate yourself first. Educate yourself now.

**LEARN MORE ABOUT OUR  
IFRS CERTIFICATE PROGRAM!**

## Kaplan Schweser's IFRS Certificate Program

Unlike more general classes on the market, our program is composed of eight courses that explore the differences between U.S. GAAP and IFRS, as well as examine the IFRS principles themselves. The program is designed to be completed in six months or less, while fully preparing you for the ACCA Diploma in International Financial Reporting (DipIFR), a globally recognized qualification. Our convenient, online platform allows you to study at your own pace, while earning 30 CPE credits.

Our expert faculty has written each course so that when you complete the program, you'll have practical working knowledge of IFRS that you can put into action immediately.

### IFRS Certificate Program

*Eight online courses designed to prepare you to practice under IFRS*

**\$1,999**

#### Complete Program Includes:

- Eight Online Courses
- Video Library
- Instructor Email Access

### ONLINE COURSES

IF410: Introduction to International Financial Reporting Standards	<a href="#">View Course Details</a>
IF420: Revenue Recognition and Accounting for Noncurrent Tangible Assets	<a href="#">View Course Details</a>
IF430: Accounting for Leases, Intangible Assets, Inventories, and Construction Contracts	<a href="#">View Course Details</a>
IF440: Accounting for Financial Instruments	<a href="#">View Course Details</a>
IF450: Accounting for Hedges, Liabilities, Employment and Post-Employment Benefits, and Taxation	<a href="#">View Course Details</a>
IF460: Accounting for Foreign Currency Exchange, Biological Assets, Share-Based Payments, and Exploration/Evaluation Expenditures	<a href="#">View Course Details</a>
IF470: Financial Reporting Requirements	<a href="#">View Course Details</a>
IF480: Business Combinations	<a href="#">View Course Details</a>

**ENROLL TODAY!**

Visit [www.schweser.com/ifrs](http://www.schweser.com/ifrs) | 877-656-5539 (toll free)

## Kaplan Schweser's IFRS Certificate Program – Supplemental Resources

Kaplan is a NASBA-approved CPE sponsor. Our IFRS Certificate Program will provide you with a strong understanding of IFRS as well as the opportunity to earn 30 of your required CPE credits.

### ONLINE COURSES

- Eight courses that explain IFRS principles
- Self-paced program designed to be completed in six months
- Convenient online platform allows you to study anytime, anywhere

 [Launch Demo of Online Course](#)



### VIDEO LIBRARY

- Course-specific video instruction designed to supplement your IFRS learning
- Courses available for unlimited playback to accommodate your schedule
- Each video led by an internationally-recognized expert

 [Launch Demo of Video Library](#)

### INSTRUCTOR EMAIL ACCESS

- Submit IFRS questioning directly to our internationally-experienced faculty for personal assistance any time



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Kaplan Schweser is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN, 37219-2417. Website: [www.nasba.org](http://www.nasba.org).



Kaplan Schweser is registered with the National Association of State Boards of Accountancy (NASBA) as a Quality Assurance Service sponsor of continuing professional education. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN, 37219-2417. Web site: [www.nasba.org](http://www.nasba.org).

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<h3>IFRS Certificate Program</h3> <p><i>Eight online courses designed to prepare you to practice under IFRS</i></p> <p><b>\$1,999</b></p>	<p><b>Complete Program Includes:</b></p> <ul style="list-style-type: none"> <li>■ Eight Online Courses</li> <li>■ Video Library</li> <li>■ Instructor Email Access</li> </ul>
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### ONLINE COURSES

IF410: Introduction to International Financial Reporting Standards

[View Course Details](#)

### Course Details:



#### IF410: Introduction to International Financial Reporting Standards

**Recommended CPE Credit:** 4

**Program Level:** Advanced

**CPE Field of Study:** Accounting

**Prerequisites:** Working knowledge of accounting

**Advanced Preparation:** None

**Delivery Method:** Self-study

**Description:** This course provides a thorough background of the development of the International Financial Reporting Standards (IFRS). It presents the justification for the IFRS, the value of international adoption, and the implications for adoptees. It explains the functions of the International Accounting Standards Board and its subcommittee, the International Financial Reporting Interpretations Committee.

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### ONLINE COURSES

IF410: Introduction to International Financial Reporting Standards

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### Course Details:



#### IF420: Revenue Recognition and Accounting for Noncurrent Tangible Assets

**Recommended CPE Credit:** 4

**Program Level:** Advanced

**CPE Field of Study:** Accounting

**Prerequisites:** IF410

**Advanced Preparation:** None

**Delivery Method:** Self-study

**Description:** This course studies the financial reporting standards relevant to revenue recognition and accounting for noncurrent tangible assets, including impairment of these assets.

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### ONLINE COURSES

IF410: Introduction to International Financial Reporting Standards

[View Course Details](#)

### Course Details:



#### IF430: Accounting for Leases, Intangible Assets, Inventories, and Construction Contracts

**Recommended CPE Credit:** 3.5

**Program Level:** Advanced

**CPE Field of Study:** Accounting

**Prerequisites:** IF420

**Advanced Preparation:** None

**Delivery Method:** Self-study

**Description:** This course continues the study of financial reporting standards with a presentation of the accounting for leases, intangible assets (including goodwill), inventories, and construction contracts.

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### ONLINE COURSES

IF410: Introduction to International Financial Reporting Standards

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### Course Details:



#### IF440: Accounting for Financial Instruments

**Recommended CPE Credit:** 3.5

**Program Level:** Advanced

**CPE Field of Study:** Accounting

**Prerequisites:** IF430

**Advanced Preparation:** None

**Delivery Method:** Self-study

**Description:** This course explores the use of financial reporting standards to account for financial instruments, including measurement and presentation of debt and equity instruments.

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### ONLINE COURSES

IF410: Introduction to International Financial Reporting Standards

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### Course Details:



#### IF450: Accounting for Hedges, Liabilities, Employment and Post-Employment Benefits, and Taxation

**Recommended CPE Credit:** 4

**Program Level:** Advanced

**CPE Field of Study:** Accounting

**Prerequisites:** IF440

**Advanced Preparation:** None

**Delivery Method:** Self-study

**Description:** This course continues the study of financial reporting standards used to account for financial instruments, focusing on hedge accounting. In addition, it presents the standards used to account for liabilities, employment and post-employment benefits, and current and deferred taxation.

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### ONLINE COURSES

IF410: Introduction to International Financial Reporting Standards

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### Course Details:



#### IF460: Accounting for Foreign Currency Exchange, Biological Assets, Share-Based Payments, and Exploration/Evaluation Expenditures

**Recommended CPE Credit:** 3.5

**Program Level:** Advanced

**CPE Field of Study:** Accounting

**Prerequisites:** IF450

**Advanced Preparation:** None

**Delivery Method:** Self-study

**Description:** This course covers the accounting for foreign currency exchange, biological assets (including agricultural produce), share-based payments, and exploration and evaluation expenditures.

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### ONLINE COURSES

IF410: Introduction to International Financial Reporting Standards

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### Course Details:



#### IF470: Financial Reporting Requirements

**Recommended CPE Credit:** 3.5

**Program Level:** Advanced

**CPE Field of Study:** Accounting

**Prerequisites:** IF460

**Advanced Preparation:** None

**Delivery Method:** Self-study

**Description:** This course presents the disclosure requirements for financial reporting. It includes a study of how to prepare the income statement and statement of comprehensive income; how to account for subsequent events, changes in accounting estimates and errors, and related party disclosures; how to determine earnings per share; and how to report for operating segments.

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### ONLINE COURSES

IF410: Introduction to International Financial Reporting Standards

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### Course Details:



#### IF480: Business Combinations

**Recommended CPE Credit:** 4

**Program Level:** Advanced

**CPE Field of Study:** Accounting

**Prerequisites:** IF470

**Advanced Preparation:** None

**Delivery Method:** Self-study

**Description:** This course covers the accounting and financial reporting requirements for business combinations. Learners will understand how to prepare group consolidated external financial statements, utilize the equity accounting method, and prepare intragroup and fair-value adjustments. Additional topics include accounting for associates and joint ventures.