

**APPROVED**  
By Director  
LLC «BUHGALTERLAR AKADEMIYASI»

\_\_\_\_\_ Fayzieva U.T.

«02» \_\_\_\_ 01 \_\_\_\_ 2021r.

**ACADEMIC PLAN**  
conducting classes on the course

**DipIFR - 80 hours**

Tashkent – 2021

№	Topics
1.	Principles of preparation and preparation of financial statements <b>IAS 1</b> Presentation of Financial Statements Discounting cash flows
2.	<b>IAS 16</b> Property, plant and equipment <b>IAS 8</b> Accounting Policies, Changes in Accounting Estimates and Errors
3.	<b>IAS 38</b> Intangible assets <b>IAS 36</b> Impairment of Assets <b>IAS 40</b> Investment property
4.	<b>IAS 23</b> Borrowing costs <b>IAS 2</b> Inventories
5.	<b>IAS 17</b> Leases
6.	<b>IAS 37</b> Provisions, Contingent Liabilities and Contingent Assets <b>IAS 11</b> Construction Contracts <b>IAS 20</b> Accounting for Grants and Disclosure of Government Assistance
7.	<b>IAS 32/39, IFRS 7</b> Financial instruments <b>IFRS 10</b> Events after the reporting date
8.	<b>IAS 12</b> Income taxes <b>IAS 18</b> Revenue
9.	<b>IFRS 3</b> Business Combinations
10.	<b>IAS 27</b> Consolidated Balance Sheet
11.	<b>IAS 28</b> Accounting for investments in associates <b>IAS 31</b> Joint ventures
12.	<b>IAS 27</b> Consolidated Statement of Profit and Loss
13.	<b>IAS 7</b> Statements of cash flows
14.	<b>IFRS 5</b> Non-current assets held for sale and discontinued operations <b>IFRS 2</b> Share-based payments
15.	<b>IAS 33</b> Earnings per share <b>IAS 21</b> The Effects of Changes in Foreign Exchange Rates
16.	<b>IFRS 6</b> Exploration for and Evaluation of Mineral Resources <b>IFRS 8</b> Segment reporting <b>IAS 24</b> Related Party Disclosures
17.	<b>IAS 34</b> Interim reporting
18.	<b>IAS 19</b> Employee Benefits
19.	<b>IAS 41</b> Agriculture
20.	<b>IFRS 1</b> First-time Adoption of International Financial Reporting Standards

21.

Mock exam