

APPROVED
By Director
LLC «BUHGALTERLAR AKADEMIYASI»

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ACADEMIC PLAN
conducting classes on the course

IFRS - 64 hours

Tashkent – 2021

LEARNING SCHEDULE
conducting classes on the course
"International Financial Reporting Standards"

№	Topics name	Hours
SECTION I. GENERAL QUESTIONS		
1.	Introduction to IFRS	2
2.	Conceptual framework for the preparation and presentation of financial statements	3
3.	Presentation of financial statements Statement of financial position	2
4.	Accounting system. Accounts and double entry	3
5.	Accounting and value of money over time (discounting)	2
SECTION II. REVENUE		
6.	Revenue from contracts with customers	3
SECTION III. ACCOUNTING OF ASSETS		
7.	Assets in IFRS	2
8.	Cash and accounts receivable	2
9.	Impact of changes in exchange rates	2
10.	Stocks	4
11.	Fixed assets	4
12.	Borrowing costs	2
13.	Rent	4
14.	Intangible assets	2
15.	Non-current assets held for sale and discontinued operations (major aspects)	2
16.	Investment property	2
SECTION IV. ACCOUNTING OBLIGATIONS		
17.	Obligations under IFRS	2
18.	Current liabilities	2
19.	Long-term liabilities	2
20.	Income tax	3
SECTION V. FINANCIAL STATEMENTS		
21.	Statement of profit or loss and other comprehensive income	2
22.	Equity in IFRS reporting	2
23.	Preparation of a cash flow statement	3

24.	Accounting policies, changes in accounting estimates and errors	2
25.	Events after the reporting date	2
	SECTION VI. FIRST-TIME ADOPTION OF IFRS	
26.	IFRS №1 - First-time Adoption of International Financial Reporting Standards	3
	Analysis of the examination module	2
	Totally	64