



Think Ahead

ACCA

ACCA (Association of Chartered Certified Accountants), The Institute of Chartered Accountants of Guyana (ICAG) and The Institute of Chartered Accountants of the Caribbean (ICAC) present:

IFRS/ISA Workshop 2015

WHEN: 8.30am – 4.00pm, Thursday 10 – Friday 11 December 2015

6 CPD Units per day

WHERE: Guyana Marriott Hotel Georgetown

COST: ICAG/ ACCA members – \$14,000 (GY) per day. Non-members \$16,000 (GY) per day.
(Seminar fee includes coffee break, lunch and seminar material)

TOPICS INCLUDE:

DAY 1 – IFRS

- IASB Improvements project Update on the project
- Proposed Changes to Conceptual Framework
- Draft guidance on materiality
- Amendments to the IFRS for SMEs
- Amendments to IAS 1 Presentation of Financial Statements
- Refresher on existing standards:
 - IAS 16 Property Plant and Equipment
 - IAS 41 Agriculture
 - IAS 12 Income Taxes
 - IFRS 7 Financial Instruments: Disclosures and IFRS 13 Fair Value Measurements (for non-financial institutions)
- Overview of recent and new interpretations
- Forthcoming Standards / Update on major projects
 - Leases.

DAY 2 – ISA

- ISA 700 Auditors Report
- ISA 705 Modifications to the Opinion in the Auditors Report
- Emphasis of Matter Paragraph
- Refresher on existing standards
 - ISA 240 The Auditors Responsibilities Relating to Fraud
 - ISA 260 Communication with those charged with governance
 - ISA 315 Identifying and Assessing the Risks of Material Misstatement through Understanding the Entity and its Environment
 - ISA 530 Audit Sampling
 - ISA 570 Going Concern
 - ISRE 2400 revised Engagements to Review Historical Financial Statements
- Exposure Drafts and future changes.

PRESENTER: **Nagin Lad** is a qualified Chartered Certified Accountant and Registered Auditor. He has a BA (Hons) degree in Accounting from the University of Kent and an MSc in Accounting and Finance from De Montfort University. Nagin is also a member of the Association of Accounting Technicians (MAAT), a Fellow of the Association of Chartered Certified Accountants (FCCA) and an educator member of the Association of Certified Fraud Examiners (ACFE).

For further information or to book email: admin@icag.org.gy or tel: **592-223-7547**