



# PREPARATION & PRESENTATION OF FINANCIAL STATEMENTS

Endorsed by: **BRUNEI DARUSSALAM INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS**

## Aims

The manner how financial statements are presented can affect users in making economic decisions. It is therefore critical for preparers of financial statements to fully understand the rules governing presenting a set of financial statements.

This seminar provides a comprehensive technical analysis of IAS 1  
Presentation of Financial Statements

### Who should attend

- ❖ Finance Managers, Accountants
- ❖ Finance Personnel, Accounts Executives & Assistants
- ❖ Entrepreneurs, Administrator

## A 2-DAYS WORKSHOP OUTLINE

### Day 1

- ❖ Examine the formats used to present:
  - Statement of Comprehensive Income
  - Statement of Changes in Equity
  - Statement of Financial Position
- ❖ Fair presentation and compliance with IASs
- ❖ Illustrations

### Day 2

- ❖ Accounting concepts- going concern, prudence etc.
- ❖ Offsetting of assets and liabilities, income and expenses
- ❖ Relationship between materiality and aggregation
- ❖ Circumstances regarded as changing comparative information
- ❖ Illustrations

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**Date:**

07, 08 & 09 April 2009

04, 05 & 06 Aug 2009

03, 04 & 05 Nov 2009