

## Schedule of Training Programs of IFRS/PAS

	<u>No. of hours</u>	<u>Schedule/Date of Seminar</u>
Module 1		
Financial Statement Reporting	8	Friday, January 27, 2006 8:00 a.m. to 5:00 p.m.
<ul style="list-style-type: none"> <li>• Introduction</li> <li>• Framework</li> <li>• IAS 1 - Presentation of Financial Statements</li> <li>• IFRS 1 - First-time Adoption of IFRS</li> <li>• IAS 34 - Interim Financial Reporting</li> <li>• IAS 7 - Cash Flow Statements</li> </ul>		
Module 2		
Performance Reporting and Accounting Changes	8	Saturday, January 28, 2006 8:00 a.m. to 5:00 p.m.
<ul style="list-style-type: none"> <li>• IAS 33 - Earning per Share</li> <li>• IAS 18 - Revenue</li> <li>• IAS 8 - Accounting Policies, Changes in Accounting Estimates and Errors</li> <li>• IFRS 5 - Discontinued Operations</li> </ul>		
Module 3		
Group Accounts	8	Friday, February 3, 2006 8:00 a.m. to 5:00 p.m.
<ul style="list-style-type: none"> <li>• IAS 27 - Consolidated Financial Statements and Accounting for Investments</li> <li>• IAS 28 - Investments in Associates</li> <li>• IAS 31 - Interests in Joint Ventures</li> <li>• IAS 24 - Related Party Disclosures</li> </ul>		
Module 4		
Fixed Assets/ Investment Property	8	Saturday, February 4, 2006 8:00 a.m. to 5:00 p.m.
<ul style="list-style-type: none"> <li>• IAS 16 - Property, Plant and Equipment</li> <li>• IAS 36 - Impairment of Assets</li> <li>• IAS 23 - Capitalization of Borrowing Costs</li> <li>• IAS 38 - Intangible Assets</li> <li>• IAS 40 - Investment Property</li> </ul>		
Module 5		
Inventories/Leases/Etc.	8	Friday, February 10, 2006 8:00 a.m. to 5:00 p.m.
<ul style="list-style-type: none"> <li>• IAS 2 - Inventories</li> <li>• IAS 11 - Construction Contracts</li> <li>• IAS 17 - Leases</li> <li>• IAS 20 - Accounting for Government Grants and Disclosure of Government Assistance</li> <li>• IAS 29 - Financial Reporting in a Hyperinflationary Economies</li> <li>• IAS 41 - Agriculture</li> </ul>		
Module 6		
Employee Benefits/Share-Based Payments/ Contingencies	8	Saturday, February 11, 2006 8:00 a.m. to 5:00 p.m.
<ul style="list-style-type: none"> <li>• IAS 19 - Employee Benefits</li> <li>• IAS 26 - Accounting and Reporting by Retirement Benefit Plans</li> <li>• IFRS 2 - Share-Based Compensation</li> <li>• IAS 37 - Provisions, Contingent Liabilities and Contingent Assets</li> </ul>		
Module 7		
Financial Instruments and Foreign Exchange	8	Friday, February 17, 2006 8:00 a.m. to 5:00 p.m.
<ul style="list-style-type: none"> <li>• IAS 32 - Financial Instruments: Disclosure and Presentation</li> <li>• IAS 39 - Financial Instruments: Recognition and Measurement</li> <li>• IAS 21 - The Effects of Changes in Foreign Exchange Rates</li> </ul>		
Module 8		
Business Combinations/Segment Reporting and Income Taxes	8	Saturday, February 18, 2006 8:00 a.m. to 5:00 p.m.
<ul style="list-style-type: none"> <li>• IFRS 3 - Business Combinations</li> <li>• IAS 14 - Segment Reporting</li> <li>• IAS 12 - Income Taxes</li> <li>• IAS 10 - Events after the Balance Sheet Date</li> </ul>		
Seminar on Tax Updates and SEC Updates	8	Friday, February 24, 2006 8:00 a.m. to 5:00 p.m.