

科目名	担当教員名	学期
IFRS III (Practical Application) Practical Application of IFRS	Richard Cook	後期 Second Semester
目的 (Aim)	The aim of this lecture series is to impart IFRS knowledge along with practical examples to CGSA students and to promote discussion and interaction using English.	
概要 (Overview)	This lecture series is presented to provide CGSA students with knowledge and insight into the application of International Financial Reporting Standards (IFRS). The lecture series will cover history and current financial markets, in-depth coverage of IFRS major standards with presentation of practical examples, and will include real-time discussions of changes being made to IFRS.	
到達目標 (Objects)	<p>By the end of this course, students will:</p> <ol style="list-style-type: none"> <li>1. Understand the history surrounding IFRS, dominant drivers for the implementation and current developments.</li> <li>2. Understand the key accounting standards along with understanding differences in actual accounting practice.</li> <li>3. Understand the impact of IFRS in relation to the political environment now and into the future.</li> <li>4. Provide a context around the IFRS implementation experience touching upon the successes and failures of the transitional arrangement in the public and private sectors.</li> <li>5. Understand and rationalize the issues concerning early adoption and Japan's preparedness in the context of the global economy.</li> </ol>	
成績評価の 基準と方法 (Grade Calculation)	Contribution points (60%), Presentation (40%)	
履修条件 (Requirement)	<p>The assumption is that the students will have a base level of English comprehension so that all subject material can be presented in English. However the level of delivery can vary to obtain maximum understanding dependent on class skills in the discipline.</p> <p>The assumption is that all students will have accounting as a first degree, studying accounting as a major, or have a related discipline.</p>	
授業計画 (Content of Lectures)		
第1週 Week 1	Introduction, Background to IFRS and the IFRS Framework, Current broad developments regarding IFRS; Presentation of financial statements (IAS 1 revised)	
第2週 Week 2	Property, plant and equipment (includes borrowing costs) (IAS 16, 23); Investment property (IAS 40); Intangible assets (IAS 38)	
第3週 Week 3	Impairment of Assets (IAS 36); Leases (IFRS 16)	

第4週 Week 4	Inventories (IAS 2); Employee benefits (IAS 19)
第5週 Week 5	Financial Instruments (IAS 32, 39 and IFRS 7, 9); Fair Value (IFRS 13)
第6週 Week 6	Revenue from contracts with customers (IFRS 15);
第7週 Week 7	Consolidated and separate financial statements (IFRS 10 and IAS 27 revised)
第8週 Week 8	Business combinations (IFRS 3); Disposals of subsidiaries, businesses and non-current assets (IFRS 5)
第9週 Week 9	Equity accounting (IAS 28); Joint arrangements (IFRS 11); Foreign currencies (IAS 21)
第10週 Week 10	Accounting policies, estimates and errors (IAS 8); First-time adoption of IFRS (IFRS 1)
第11週 Week 11	Others: Share-based payments (IFRS 2); Insurance contracts (IFRS 4)
第12週 Week 12	Others: Earnings per share (IAS 33); Share capital and reserves (equity) (IAS 1, 32, 39); Events after the reporting period (IAS 10)
第13週 Week 13	Presentations by Students; Operating segments (IFRS 8); Related Party Disclosures (IAS 24)
第14週 Week 14	Provisions, contingent liabilities and contingent assets (IAS 37), Taxation (IAS 12)
第15週 Week 15	Updates on revisions related to IFRS; Summary Lecture and Close
テキスト 参考書等 (Textbook, Reference)	
その他 特記事項 (Others)	◇ The schedule can be subject to change based on current developments and topics related to IFRS and/or the financial markets