

IFRS[®] Foundation

Student visits—Master Class Agenda (three hours)

30 Cannon Street | London | United Kingdom | EC4M 6XH

1. Welcome

2. Segment one: IFRS Standards and the *Conceptual Framework*

This segment covers key elements from the standard student presentation

- The case for a single set of global accounting standards
- The International Accounting Standards Board (the Board), structure and governance
- Understanding principle-based standards
 - Framework based approach to learning IFRS Standards
 - An overview of the *Conceptual Framework* for Financial Reporting
- Applying the IAS 8 hierarchy

3. Segment two: Technical Update

This segment allows students to interact with senior technical staff or a member of the Board and gain a unique insight into a relevant topic of interest.

4. Segment three: Case Study

This segment, facilitated by IFRS Education Initiative staff, allows students to engage with more detailed case studies relevant to IFRS Standards.