

## IFRS-16

<b>Start Date:</b>	18/10/2026	<b>End Date:</b>	22/10/2026
<b>Categories:</b>	Finance & Accounting	<b>Venues:</b>	Dubai
<b>Formats:</b>	In Person	<b>Instructors:</b>	

### OVERVIEW

This technical course provides an in-depth review of IFRS 16: Leases. It covers lease identification, lessee and lessor accounting, and how the standard affects financial statements, ratios, and reporting disclosures.

### OBJECTIVES

By the end of this course, participants will be able to: – Understand the scope and purpose of IFRS 16. – Apply the lessee accounting model including ROU assets and lease liabilities. – Recognize exemptions and measurement rules. – Analyze impacts on balance sheets, income statements, and cash flow. – Review transition approaches and disclosure requirements.

### COURSE OUTLINE

1- Overview of IFRS 16 and Leases in Scope 2- Lessee Accounting Model: Recognition and Measurement 3- Lessor Accounting: Finance vs. Operating Leases 4- Financial Statement Impacts and Key Ratios 5- Transition, Disclosures, and Real Cases

### TARGET AUDIENCE

All Supervisory Levels, Accountants, controllers, auditors, finance managers, and reporting specialists in organizations impacted by lease arrangements.

### METHODOLOGY

IFRS application walkthroughs, journal entry exercises, modeling lease schedules, and analyzing transition scenarios.

### CONCLUSION

Participants will gain the expertise to confidently apply IFRS 16 in financial reporting and communicate its impact to stakeholders.

### DAILY AGENDA

### **Day 1: Understanding IFRS 16 Scope and Definitions**

Clarify lease definitions, scope exclusions, and initial recognition requirements.

### **Day 2: Lessee Model and Measurements**

Apply the ROU asset and lease liability model with real examples.

### **Day 3: Lessor Accounting and Presentation**

Differentiate lessor models and assess disclosures in practice.

### **Day 4: FS Impact and Ratio Analysis**

Measure the standard's effect on EBITDA, leverage, and cash flow.

### **Day 5: Transition and Disclosures**

Walk through transition choices, journal impacts, and IFRS disclosure format.

*For more information, please contact us:*

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