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IFRS-16

Start Date:	17/01/2027	**End Date:**	21/01/2027
Categories:	Finance & Accounting	**Venues:**	Dubai
Formats:	In Person	**Instructors:**	

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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