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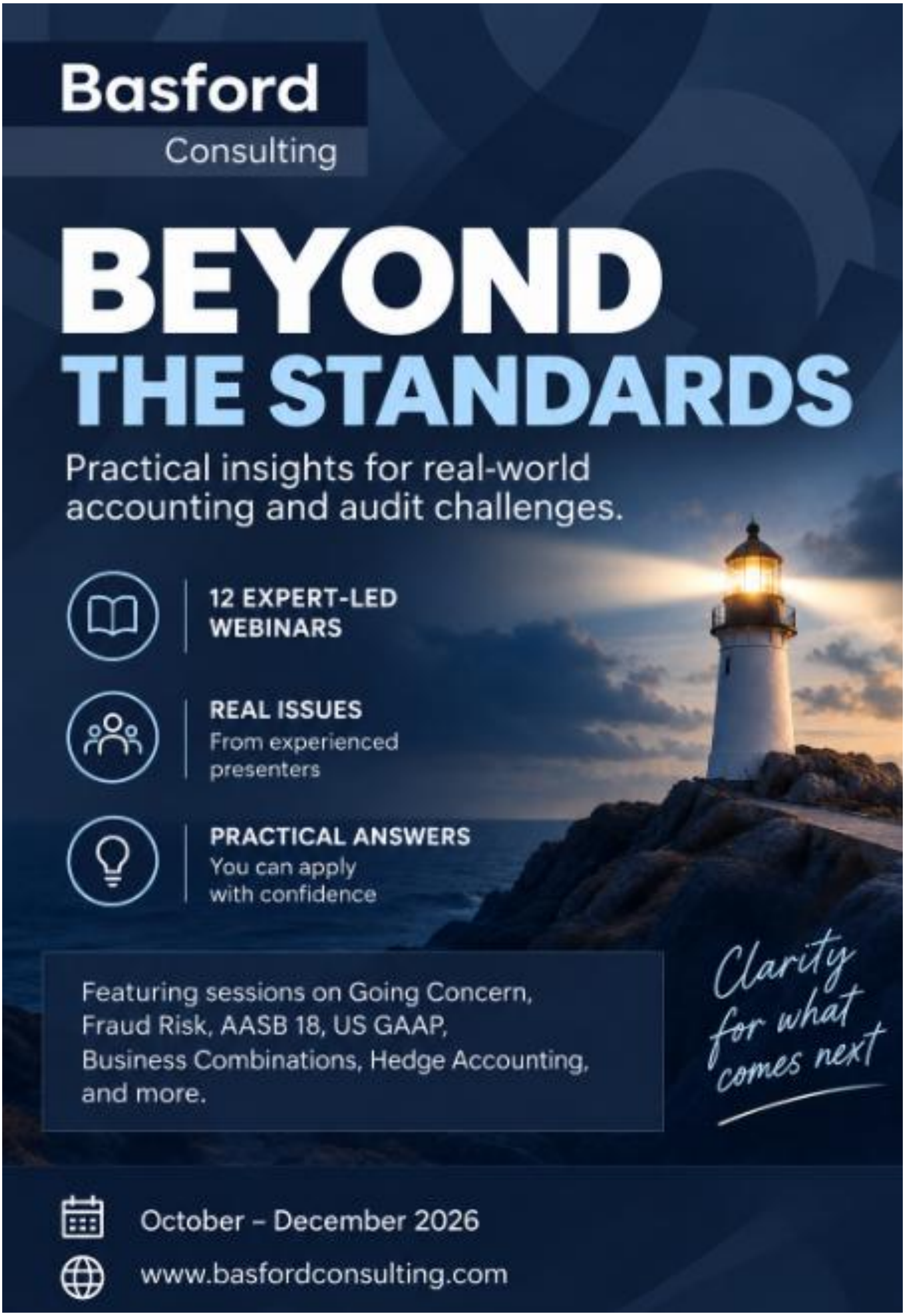

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Overview of courses and timetable

	Course	Date	Time	Cost (GST incl)	Sign up Link
1	Going Concern: What's Changing?	Tues 20 October	3:30pm—5pm AEDT 12:30pm—2pm WST	$380	Sign up now
2	Rethinking Fraud Risk	Tues 3 November	3:30pm—5pm AEDT 12:30pm—2pm WST	$380	Sign up now
3	Survival Construction Contracts	Wed 4 November	12pm—1:30pm AEDT 9am—10:30am WST	$380	Sign up now
4	AASB 18: Your New P&L	Tues 10 November	3:30pm—5pm AEDT 12:30pm—2pm WST	$380	Sign up now
5	US GAAP – An Introduction for IFRS Accountants and Auditors	Wed 11 November	12pm—1:30pm AEDT 9am—10:30am WST	$380	Sign up now
6	Related Parties – Getting the Accounting and Audit Right	Tues 17 November	3:30pm—5pm AEDT 12:30pm—2pm WST	$380	Sign up now
7	AASB 3 – Pitfalls in Determining Consideration	Wed 18 November	12pm—1:30pm AEDT 9am—10:30am WST	$380	Sign up now
8	AASB 3 – What Have You Actually Acquired?	Tues 24 November	3:30pm—5pm AEDT 12:30pm—2pm WST	$380	Sign up now
9	AASB 5 – Are You Getting It Right?	Wed 25 November	12pm—1:30pm AEDT 9am—10:30am WST	$380	Sign up now
10	Demystifying Hedge Accounting	Tues 1 Dec	3:30pm—5pm AEDT 12:30pm—2pm WST	$380	Sign up now
11	Equity, Liability or Derivative?	Tues 8 Dec	3:30pm—5pm AEDT 12:30pm—2pm WST	$380	Sign up now
12	Dec 2026 Accounting Update	Wed 9 Dec	12pm—1:30pm AEDT 9am—10:30am WST	$380	Sign up now
13	5 sessions package *(Save $400)*			$1,500	Sign up now
14	Ultimate all 12 sessions package *(Save $1,560)*			$3,000	Sign up now

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Meet your Presenters

Wayne Basford

Managing Director, Basford Consulting

Wayne is recognised leader in financial reporting and auditing. With more than 25 years' experience across three continents, Wayne has worked with major global accountancy firms, specialising in complex multinational audits and cross-border listings, particularly in China.

An International Financial Reporting Standards (IFRS) specialist, Wayne has held senior leadership roles including IFRS Leader for the Asia Pacific region, Chairman of BDO International's IFRS Working Committee, and Head of BDO Australia's Technical Standards Group.

Wayne is a prolific and highly engaging presenter, known for delivering thought leadership and technical expertise to national and international audiences. His presentations are consistently well received and draw on his deep wealth of practical, real-world experience — translating complex standards into clear, commercially relevant insight.

Judith Leung

Executive, Basford Consulting

Judith is an IFRS specialist with deep expertise in complex and judgemental areas of financial reporting. She previously served on the staff of the International Accounting Standards Board (IASB), contributing to the development of IFRS 9 Financial Instruments, one of the most significant standards issued in recent decades.

With more than a decade at BDO, including the BDO Global IFRS Desk, Judith authored global IFRS publications, developed international training programs, and advised firms and clients worldwide on technically challenging matters. She later held senior accounting policy roles at NSW Treasury and the Commonwealth Bank of Australia, advising executive leadership and Board Audit Committees on critical reporting issues.

As a presenter, Judith is known for translating complex technical standards into clear, practical insights. She combines deep technical knowledge with practical real-world application, enabling auditors and accountants to exercise confident and sound professional judgement.

Course Descriptions

1. Going Concern: What's Changing?

Tuesday 20 October (3:30pm – 5:00 pm AEDT; 1:30pm – 3:00pm WST)

Going concern remains a highly scrutinised audit area. ASA 570 (Revised) strengthens requirements for evaluating management's assessment, identifying risks, challenging assumptions, obtaining audit evidence and communicating conclusions.

This practical 90-minute webinar explains the changes and their effect on audit planning, risk assessment, procedures, scepticism, documentation and reporting.

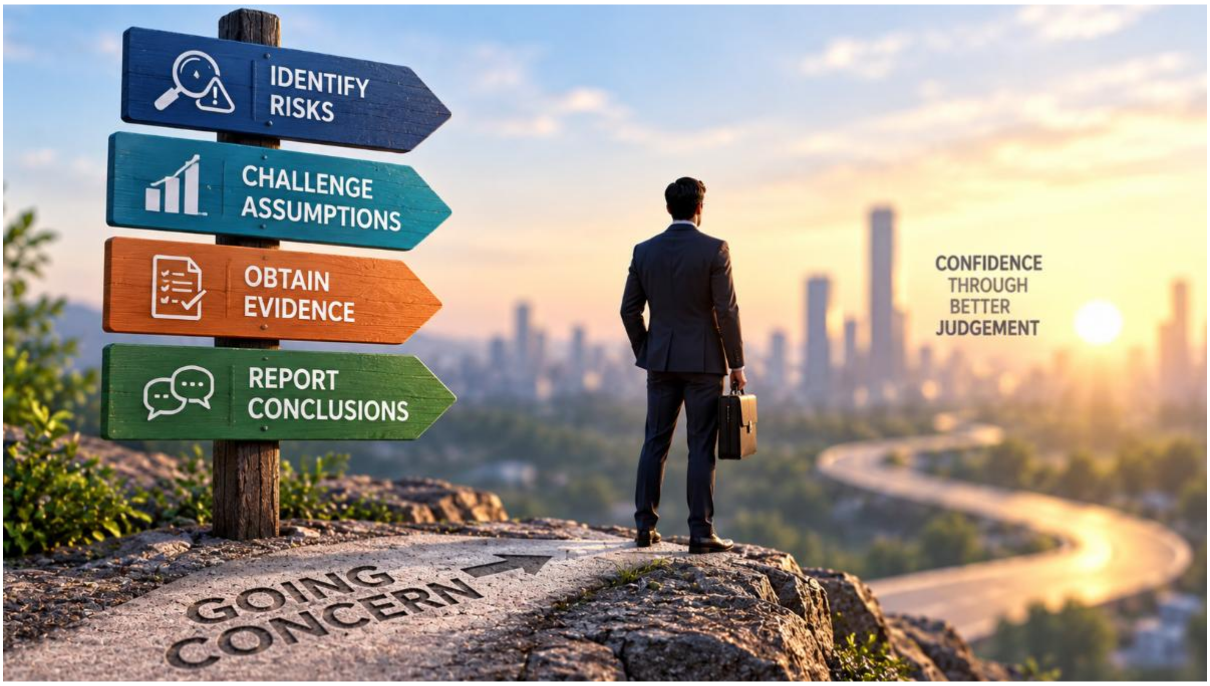
What you'll learn

- Why ASA 570 was revised and the principal changes
- Strengthen risk assessment and evaluate management's process
- Challenge forecasts, assumptions, management plans and contradictory evidence
- Respond to events or conditions and assess material uncertainty
- Address disclosures, auditor reporting, communication and documentation
- Practical actions firms and engagement teams should take

Who should attend

- Audit partners, managers and supervisors
- Audit seniors, professional staff and engagement quality reviewers
- Technical, quality, methodology and implementation teams

👉 **Sign up here:** https://www.trybooking.com/events/landing/1648455



2. Rethinking Fraud Risk

Tuesday 3 November (3:30pm – 5:00 pm AEDT; 12:30pm – 2:00pm WST)

Fraud remains a challenging audit area, and ASA 240 (Revised) significantly strengthens auditors' responsibilities.

This practical 90-minute webinar explains the changes and their effect on planning, risk assessment, scepticism, fraud responses, communication, reporting and documentation.

What you'll learn

- Why ASA 240 was revised and the principal changes
- Strengthen fraud risk assessment and professional scepticism
- Address management override, journal entries and estimates
- Apply communication, reporting and documentation requirements
- Practical actions firms and engagement teams should take

Who should attend

- Audit partners, managers and supervisors
- Audit seniors, professional staff and engagement quality reviewers
- Technical, quality, methodology and implementation teams

👉 **Sign up here:** https://www.trybooking.com/events/landing/1648481

3. Survival Construction Contracts

3.1.1. *Wednesday 4 November (12:00pm – 1:30pm AEDT; 9:00am – 10:30am WST)*

Revenue recognition for construction contracts has changed. The traditional percentage-of-completion approach is not necessarily the approach required by AASB 15—and applying the old methodology can result in materially misstated revenue and profit.

Construction contracts remain among the most judgment-intensive areas of financial reporting. Determining whether revenue is recognised over time, measuring progress, estimating costs to complete and accounting for variations, claims and uninstalled materials all create significant risks of material misstatement.

Uninstalled materials can distort reported margins. Variable consideration may be recognised before it is sufficiently certain. Forecast costs may be incomplete or optimistic. Contract modifications, delays, disputes and loss-making contracts may also be identified too late.

This practical 90-minute webinar explains how AASB 15 applies to construction contracts, where the accounting commonly goes wrong and how auditors should respond.

What you'll learn

- Why percentage of completion is no longer the complete answer
- When construction revenue qualifies for recognition over time
- How to select and apply an appropriate measure of progress
- How uninstalled materials affect revenue and reported margins
- How to assess variable consideration and the reversal constraint
- How to account for variations, claims and contract modifications
- How to challenge costs-to-complete and margin forecasts
- How to identify loss-making contracts and impairment issues
- Where management bias and manipulation may arise
- How auditors should respond to the principal risks of material misstatement

Who should attend

- Financial controllers and finance managers
- Construction-industry accountants
- Chief financial officers
- Financial statement preparers
- Audit engagement partners
- Audit managers, supervisors and seniors
- Technical accounting and audit personnel
- Anyone responsible for construction-contract accounting or audit

👉 **Sign up here:** https://www.trybooking.com/events/landing/1648494

4. AASB 18: Your New P&L

Tuesday 10 November (3:30pm – 5:00 pm AEDT; 12:30pm – 2:00pm WST)

AASB 18 introduces significant changes to how entities present and explain financial performance. This practical 90-minute course provides a practical introduction to the new requirements and their impact on the statement of profit or loss and related disclosures.

By the end of the course, you will be able to identify the key changes, assess their impact on financial statements and prepare for implementation with confidence.

What You'll Learn:

- New categories and subtotals in the P&L
- Operating, investing and financing classifications
- Management-defined performance measures
- Aggregation and disaggregation requirements
- Changes to presentation and disclosures
- Practical steps for preparing for AASB 18

Who Should Attend:
Auditors and accountants preparing for the implementation and practical application of AASB 18.

👉 **Sign up here:** https://www.trybooking.com/events/landing/1648517

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5. US GAAP – An Introduction for IFRS Accountants and Auditors

Wednesday 11 November (12:00pm – 1:30pm AEDT; 9:00am – 10:30am WST)

Working with US GAAP can be challenging when your technical foundation is IFRS. Although the frameworks use similar language, important differences can produce materially different accounting outcomes.

This practical 90-minute webinar introduces US GAAP through an IFRS lens. It is particularly relevant for Australian entities preparing December year-end reporting packages for US head offices.

Attend to understand where differences commonly arise, identify adjustments before reporting deadlines and approach US GAAP information with greater confidence.

What You'll Learn

- Understanding the US GAAP framework
- Key differences between US GAAP and IFRS
- Recognition and measurement differences
- Presentation and disclosure considerations
- Areas producing significantly different outcomes
- Common errors in US reporting packages
- When further technical advice is required

Who Should Attend

- Finance teams reporting to US head offices
- Chief financial officers and financial controllers
- Accountants preparing US GAAP reporting packages
- Auditors reporting to US group auditors
- Technical accounting and audit personnel
- Anyone working with US GAAP financial information

👉 **Sign up here:** https://www.trybooking.com/events/landing/1648520

6. Related Parties – Getting the Accounting and Audit Right

Tuesday 17 November (3:30pm – 5:00 pm AEDT; 12:30pm – 2:00pm WST)

Related party relationships and transactions can be difficult to identify. Their omission may result in material misstatement, inadequate disclosure or fraud.

This practical 90-minute webinar connects AASB 124 with the auditor's responsibilities under ASA 550. It explains how to identify related parties, assess the risks and respond when transactions or relationships have not been disclosed.

What You'll Learn

- Identifying related parties and transactions
- Understanding control, influence and key management personnel
- Recognising material misstatement and fraud risks
- Identifying transactions outside normal business
- Applying AASB 124 disclosures
- Responding to undisclosed related parties
- Challenging arm's-length assertions
- ASA 550 documentation requirements

Who Should Attend

- Auditors and audit managers
- Accountants and financial statement preparers
- Financial controllers and CFOs
- Technical accounting and audit personnel

👉 **Sign up here:** https://portal.trybooking.com/au/event/1648592

7. AASB 3 – Pitfalls in Determining Consideration

Wednesday 18 November (12:00pm – 1:30pm AEDT; 9:00am – 10:30am WST)

Determining consideration in a business combination requires looking beyond the stated purchase price. Payments must be assessed to determine whether they form part of consideration, are separate transactions, or relate to post-acquisition services.

This practical 90-minute course explains how to apply AASB 3 to complex payment arrangements and distinguish acquisition consideration from post-acquisition costs.

What you'll learn

- Determine and measure consideration transferred
- Account for deferred and contingent consideration
- Distinguish consideration from remuneration and other separate transactions
- Assess payments to selling shareholders who remain employees
- Account for replacement share-based payment awards
- Recognise subsequent changes and avoid inappropriate additions to goodwill

By the end of the course, you will be able to classify acquisition payments based on their commercial substance and determine their effect on goodwill and post-acquisition profit or loss.

Who should attend

- Accountants involved in acquisitions
- CFOs and financial controllers
- Audit partners and managers
- Transaction advisory and valuation professionals
- Technical accounting personnel and others applying or auditing AASB 3

👉 **Sign up here:** https://www.trybooking.com/events/landing/1648601

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8. AASB 3 – What Have You Actually Acquired?

Tuesday 24 November (3:30pm – 5:00 pm AEDT; 12:30pm – 2:00pm WST)

An acquisition involves much more than bringing the acquiree's existing balance sheet into the group accounts.

AASB 3 requires identifiable assets and liabilities to be recognised separately from goodwill, including previously unrecognised intangible assets and certain contingent liabilities. These are generally measured at acquisition-date fair value.

Getting this wrong can overstate goodwill, omit liabilities and distort tax, depreciation, amortisation and future earnings.

This practical 90-minute course explains how to look beyond the balance sheet, identify what has actually been acquired and understand the impact on goodwill.

What you'll learn

- Identify acquired assets and liabilities beyond the recorded balance sheet
- Recognise intangible assets separately from goodwill
- Identify contingent liabilities and other omitted obligations
- Apply and evaluate acquisition-date fair-value measurements
- Account for deferred tax and understand the effects on goodwill and future earnings
- Recognise when specialist valuation advice is needed

By the end of the course, you will be able to identify and measure acquired assets and liabilities and understand their effect on goodwill and future performance.

Who should attend

- Accountants involved in acquisitions and purchase-price allocations
- CFOs and financial controllers
- Audit partners and managers
- Transaction advisory, valuation and technical accounting professionals
- Others applying or auditing AASB 3

👉 **Sign up here:** https://www.trybooking.com/events/landing/1648617

9. AASB 5 – Are You Getting It Right?

Wednesday 25 November (12:00pm – 1:30pm AEDT; 9:00am – 10:30am WST)

AASB 5 requires careful judgement about when assets qualify as held for sale, how they are measured and whether a disposal is a discontinued operation.

Errors can misstate assets, impairment losses and profit from continuing operations. This practical course explains how to apply the classification, measurement, presentation and disclosure requirements correctly.

What you'll learn

- Assess when assets or disposal groups qualify as held for sale
- Measure disposal groups, including impairment and subsequent changes
- Determine when depreciation and amortisation cease
- Distinguish discontinued operations from ordinary disposals
- Understand the effect on profit from continuing operations
- Apply presentation and disclosure requirements and avoid common errors

You will able to assess AASB 5 classifications, measurement and presentation and identify errors affecting continuing performance.

Who should attend

- CFOs, financial controllers and financial statement preparers
- Accountants involved in disposals and restructurings
- Audit partners, managers and professional staff
- Transaction advisory and technical accounting professionals

👉 **Sign up here:** https://www.trybooking.com/events/landing/1648624

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10. Demystifying Hedge Accounting

Tuesday 1 December (3:30pm – 5:00 pm AEDT; 12:30pm – 2:00pm WST)

Hedge accounting has a reputation for being complex, but the underlying principles can be understood through a structured approach. This practical webinar breaks down AASB 9 and explains how hedge accounting works in practical terms.

By the end of the course, you will be able to identify eligible hedging relationships, understand the required documentation, assess hedge effectiveness and understand the resulting accounting.

What You'll Learn:

- Why entities apply hedge accounting
- Hedged items and eligible hedging instruments
- Fair value, cash flow and net investment hedges
- Hedge designation and documentation
- Assessing hedge effectiveness
- Accounting for effective and ineffective portions
- Common hedge accounting pitfalls

Who Should Attend:
Auditors and accountants seeking to understand and confidently apply hedge accounting under AASB 9.

👉 **Sign up here:** https://www.trybooking.com/DGPRH

11. Equity, Liability or Derivative? Understanding Complex Financial Instruments Under AASB 132 and AASB 9

Tuesday 8 December (3:30pm – 5:00 pm AEDT; 12:30pm – 2:00pm WST)

Legal labels do not determine whether a share, convertible note, option or warrant is classified as equity, a financial liability or a derivative.

This practical course provides a structured approach to analysing contractual terms, conversion and settlement features, compound instruments and embedded derivatives under AASB 132 and AASB 9.

What You'll Learn

- Distinguish equity, financial liabilities and derivative liabilities
- Identify cash obligations and apply the fixed-for-fixed principle
- Assess foreign-currency and variable conversion terms
- Identify and separate compound instrument components
- Account for convertible notes, options, warrants and derivatives
- Apply initial and subsequent measurement under AASB 9
- Understand financial statement effects, common errors and when specialist advice is needed

Who Should Attend

- CFOs, financial controllers and financial statement preparers
- Accountants involved in financing transactions
- Audit partners, managers and professional staff
- Corporate finance, transaction advisory and technical accounting professionals

👉 **Sign up here:** https://www.trybooking.com/events/landing/1648642

12. Dec 2026 Accounting Update

Wednesday 9 December (12:00pm – 1:30pm AEDT; 9:00am – 10:30am WST)

Stay current with the financial reporting developments that matter in practice. This practical webinar brings together recent accounting standard changes, regulatory developments and emerging financial reporting issues to help you identify areas requiring attention.

By the end of the course, you will be able to recognise current financial reporting risks, understand the implications of new requirements and identify matters requiring further analysis or consultation.

What You'll Learn:

- Recent accounting standard developments
- New and amended financial reporting requirements
- Current regulatory focus areas
- Emerging accounting and disclosure issues
- Common areas of judgement and reporting risk
- Practical implications for preparers and auditors

Who Should Attend:
Auditors and accountants seeking to keep their technical knowledge current and understand developments affecting financial reporting.

👉 **Sign up here:** https://www.trybooking.com/events/landing/1648651

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👉 **Sign up here:** https://www.trybooking.com/events/landing/1545789