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Deloitte Learning Academy

Course catalogue for accounting professionals

Contents

Introduction	1
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e-courses

Accounting Standards for Private Enterprises (ASPE)

First-time Adoption of ASPE	3
Financial Instruments under ASPE: Recognition, Measurement, and Impairment	4
Financial Instruments under ASPE: Hedging and Derivatives.	4
Goodwill and Intangible Assets under ASPE.	5
Stock-based Compensation under ASPE	5
Employee Future Benefits under ASPE	6
Asset Retirement Obligations under ASPE	6
Disclosure under ASPE.	7
Business Combinations under ASPE	7
Changes in Ownership Interests under ASPE	8
Impairment under ASPE.	8

Public Sector Accounting Standards (PSAS)

Classification of Government Organizations.	9
Environmental Liabilities under PSAS	9
Employee Future Benefits under PSAS	10
Non-financial Assets under PSAS	10
Financial Instruments under PSAS	11
Foreign Currency Translation under PSAS	11
Government transfers under PSAS.	12

International Financial Reporting Standards (IFRS)

IFRS 3 Business Combinations	12
IFRS 9 Financial Instruments	13
IFRS 10 Consolidated Financial Statements	13
IFRS 11 Joint Arrangements.	14
IFRS 12 Disclosure of Interests in Other Entities	14
IFRS 13 Fair Value Measurement	15
IAS 19 Change in Accounting for Defined Benefit Plans per IAS 19.	15
IAS 21 Effects of Changes in Foreign Exchange Rates	16
IAS 27 Consolidated and Separate Financial Statements	16
IAS 28 Investments in Associates and Joint Ventures	17

Accounting Standards for Not-for Profit Organizations

First-time adoption of ASNPO	17
Financial Instruments for NPOs	18

Canadian Auditing Standards (CAS)

Significant Changes on Adoption of CAS	18
Reporting on Assurance Engagements	19
Public Sector and NPO Reporting.	19

In production	20
--------------------------------	----

Learning on demand	21
------------------------------	----

The Deloitte Learning Academy

With the constantly changing Canadian GAAP environment, organizations are required to retool their financial reporting system in order to remain compliant. Now, more than ever, a well-trained talent pool is critical for financial reporting success.

Deloitte, one of Canada's top professional services firms, is now enabling you to leverage their in-demand resources.

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An annual membership to the Deloitte Learning Academy includes:

- Unlimited access to all e-courses:
Our e-courses cover Canadian financial reporting topics on International Financial Reporting Standards, Accounting Standards for Private Entities, Accounting Standards for Not-for-Profit Organizations, and Public Sector Accounting Standards. We also have e-courses on Canadian Auditing Standards.
- Personalized completion certificates:
Members will be provided with personalized Completion Certificates for each e-course and e-quiz completed. The certificates can be used to verify Continuing Professional Development and Education credits.

In-house Courses

In addition to website memberships, in-house courses are also available for purchase. Delivered by Deloitte practitioners, learning is offered on-site at your organization, when you need it. Each learning unit is designed to address the critical issues and key challenges of the changing Canadian GAAP landscape. Deloitte will deliver a hands-on learning program to effectively address the topics pertinent to your business. The objective of our learning is to enable participants to apply new accounting standards and manage transitional issues and framework complexities effectively, enabling them to put their new knowledge to work immediately.

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Invest in your people, enhance your financial reporting

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- Improve technical knowledge to allow them to keep abreast of changing GAAP
- Count toward continuing professional education (CPE) credits

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e-courses

First-time Adoption of ASPE

Objective

This e-learning unit is designed to provide an introduction to Accounting Standards for Private Enterprises Section 1500, First-time Adoption, and provide participants with the practical knowledge to apply this standard.

Learn how to

- apply the general principles of Section 1500
- apply the voluntary exemptions to retrospective ASPE application that are available under Section 1500
- apply the mandatory exceptions to retrospective ASPE application that are prescribed under Section 1500
- apply the key presentation and disclosure requirements of Section 1500

Type

e-learning

Length

60 minutes

Prerequisite knowledge

Working knowledge of
Part V Canadian GAAP

Course number

E-ASPE100e

Financial Instruments under ASPE: Recognition, Measurement, and Impairment

Objective

This e-learning unit is designed to provide an overview of the differences in accounting for the recognition, measurement, and impairment of financial instruments under Accounting Standards for Private Enterprises compared to Part V Canadian GAAP.

Learn how to

- determine the key differences between ASPE and Part V Canadian GAAP for the recognition, measurement and impairment of financial instruments
- apply the measurement requirements prescribed by ASPE for financial instruments
- account for transaction costs in relation to financial instruments under ASPE
- present liability and equity financial instruments under ASPE
- apply the ASPE impairment requirements for financial instruments

Type

e-learning

Length

45 minutes

**Prerequisite
knowledge**

Working knowledge of
Part V Canadian GAAP

Course number

E-ASPE101e

Financial Instruments under ASPE: Hedging and Derivatives

Objective

This e-learning unit is designed to provide an overview of the differences in accounting for hedging and derivatives under Accounting Standards for Private Enterprises compared to Part V Canadian GAAP.

Learn how to

- determine the key differences between accounting for hedges and derivatives under ASPE and Part V Canadian GAAP
- determine the necessary requirements under ASPE to apply hedge accounting
- identify eligible hedging relationships under ASPE
- apply the measurement requirements under ASPE for hedging and derivatives
- apply the process for discontinuing hedge accounting under ASPE

Type

e-learning

Length

60 minutes

**Prerequisite
knowledge**

Working knowledge of
Part V Canadian GAAP

Course number

E-ASPE102e

Goodwill and Intangible Assets under ASPE

Objective

This e-learning unit is designed to provide an overview of the differences in accounting for goodwill and intangible assets under Accounting Standards for Private Enterprises compared to Part V Canadian GAAP.

Learn how to

- determine the key differences between accounting for goodwill and intangible assets under ASPE and Part V Canadian GAAP
- identify and apply the accounting policy choices available for internally generated intangible assets under ASPE
- apply the ASPE impairment requirements for intangible assets not subject to amortization
- apply the goodwill impairment test prescribed under ASPE

Type

e-learning

Length

30 minutes

**Prerequisite
knowledge**

Working knowledge of
Part V Canadian GAAP

Course number

E-ASPE103e

Stock-based Compensation under ASPE

Objective

This e-learning unit is designed to provide an overview of the differences in the accounting for stock-based compensation under Accounting Standards for Private Enterprises compared to Part V Canadian GAAP.

Learn how to

- determine the key differences between accounting for stock-based compensation under ASPE and Part V Canadian GAAP
- apply the measurement requirements under ASPE for stock-based compensation
- apply the ASPE disclosure requirements for stock-based compensation

Type

e-learning

Length

30 minutes

**Prerequisite
knowledge**

Working knowledge of
Part V Canadian GAAP

Course number

E-ASPE104e

Employee Future Benefits under ASPE

Objective

This e-learning unit is designed to provide an overview of the differences in the accounting for employee future benefits under Accounting Standards for Private Enterprises compared to Part V Canadian GAAP.

Learn how to

- determine the key differences between accounting for employee future benefits under ASPE and Part V Canadian GAAP
- identify the two options available for accounting for employee future benefits under ASPE
- apply the ASPE measurement requirements for employee future benefits
- apply the presentation requirements for employee future benefits under ASPE

Type

e-learning

Length

30 minutes

**Prerequisite
knowledge**

Working knowledge of
Part V Canadian GAAP

Course number

E-ASPE105e

Asset Retirement Obligations under ASPE

Objective

This e-learning unit is designed to provide an overview of the differences in the accounting for asset retirement obligations under Accounting Standards for Private Enterprises compared to Part V Canadian GAAP.

Learn how to

- determine the key differences between accounting for asset retirement obligations under ASPE and Part V Canadian GAAP
- apply the ASPE recognition and measurement requirements for asset retirement obligations
- calculate a "best estimate" in measuring asset retirement obligations under ASPE
- apply the disclosure requirements for asset retirement obligations under ASPE

Type

e-learning

Length

30 minutes

**Prerequisite
knowledge**

Working knowledge of
Part V Canadian GAAP

Course number

E-ASPE106e

Disclosure under ASPE

Objective

This e-learning unit is designed to provide an overview of how disclosure requirements have changed under Accounting Standards for Private Enterprises compared to Part V Canadian GAAP.

Learn how to

- determine the reasons for the changes to disclosure requirements under ASPE
- identify the key differences between disclosure under ASPE and Part V Canadian GAAP
- identify the main categories of disclosure under ASPE
- apply the fair presentation requirements in ASPE Section 1400, General Standards of Financial Statement Presentation

Type
e-learning

Length
30 minutes

Prerequisite knowledge
Working knowledge of Part V Canadian GAAP

Course number
E-ASPE107e

Business Combinations under ASPE

Objective

This e-learning unit is designed to provide an introduction on how to account for business combinations under Accounting Standards for Private Enterprises. The e-learning focuses on the key differences between Section 1581 of Part V Canadian GAAP and ASPE 1582.

Learn how to

- identify business combinations under ASPE 1582
- apply the general principles of ASPE 1582 to a business combination
- apply the implementation requirements of ASPE 1582
- describe the impact of ASPE 1500 First-time Adoption on the implementation of ASPE 1582
- describe the significant differences between ASPE 1582 and CICA 1581 under Part V Canadian GAAP

Type
e-learning

Length
80 minutes

Prerequisite knowledge
Working knowledge of Part V Canadian GAAP

Course number
E-ASPE111e

Changes in Ownership Interests under ASPE

Objective

This e-learning unit is designed to provide an introduction on how to recognize, measure and disclose changes in ownership interests under Accounting Standards for Private Enterprises.

Learn how to

- identify when a change in ownership interest of an entity has occurred
- determine whether a change in significant influence or a change in control of an entity has occurred
- account for and disclose a change in ownership interest under ASPE

Type

e-learning

Length

60 minutes

**Prerequisite
knowledge**

None

Course number

E-ASPE113e

Impairment under ASPE

Objective

This e-learning unit is designed to provide an introduction on how to recognize, measure and disclose the impairment of long-lived assets and goodwill under Accounting Standards for Private Enterprises.

Learn how to

- identify assets that are subject to impairment
- determine when impairment testing is required for long-lived assets and goodwill
- determine whether impairment exists for long-lived assets and goodwill
- calculate and disclose an impairment loss for long-lived assets and goodwill

Type

e-learning

Length

60 minutes

**Prerequisite
knowledge**

None

Course number

E-ASPE112e

Classification of Government Organizations

Objective

This e-learning unit is designed to provide an overview of the classification of government organizations under the requirements of Public Sector Accounting Standards and the elections and exceptions when adopting PSAS for the first time.

Learn how to

- describe the purpose of PSAS and the entities to which they apply
- identify the recent changes made to the introduction of the PSA Handbook
- differentiate between the different types of government organizations and determine the applicable accounting framework
- apply the transitional provisions including exemptions and exceptions available to first-time adopters of PSA standards

Type

e-learning

Length

60 minutes

Prerequisite knowledge

Working knowledge of
Part V Canadian GAAP

Course number

E-PSAS100e

Environmental Liabilities under PSAS

Objective

This e-learning unit is designed to provide an overview of accounting for environmental liabilities under the requirements of Public Sector Accounting Standards.

Learn how to

- identify the key differences between Part V Canadian GAAP and PSAS for environmental obligations
- recognize when environmental obligations meet the definition of a liability under PSAS
- apply the recognition and measurement criteria under PSAS to environmental obligations
- apply the PSAS disclosure requirements for environmental obligations

Type

e-learning

Length

60 minutes

Prerequisite knowledge

Working knowledge of
Part V Canadian GAAP

Course number

E-PSAS101e

Employee Future Benefits under PSAS

Objective

This e-learning unit is designed to provide an overview of the key differences in accounting for employee future benefits under Public Sector Accounting Standards and Part V Canadian GAAP.

Learn how to

- identify the key differences between Part V Canadian GAAP and PSAS
- apply PSAS for employee future benefits
- account for the adjustments required to transition to PSAS
- determine the impact that PS2125, First-time Adoption by Government Organizations, may have on entities related to employee future benefits

Type

e-learning

Length

45 minutes

Prerequisite knowledge

Working knowledge of Part V Canadian GAAP

Course number

E-PSAS102e

Non-financial Assets under PSAS

Objective

This e-learning unit is designed to provide an overview of accounting for non-financial assets under the requirements of Public Sector Accounting Standards.

Learn how to

- differentiate between non-financial assets and financial assets and apply the recognition and measurement criteria of PSAS
- determine where to classify non-financial assets on the statement of financial position
- account for tangible capital assets and identify conditions that may indicate impairment under PSAS
- assess whether the risks and benefits have been transferred in a contractual agreement to lease a tangible capital asset under PSAS
- account for the gain or loss in a sale-lease back transaction under PSAS
- account for a purchase premium upon acquisition of another government organization

Type

e-learning

Length

45 minutes

Prerequisite knowledge

Working knowledge of Part V Canadian GAAP

Course number

E-PSAS104e

Financial Instruments under PSAS

Objective

This e-learning unit is designed to provide you with an overview of the new Section PS 3450 Financial Instruments, including the key differences between PS 3450 and previous guidance related to financial instruments in previous Public Sector Accounting Standards and in Part V Canadian GAAP.

Learn how to

- apply the new financial instruments standard, PS 3450
- identify the key differences in financial instrument accounting between PS 3450 and the former standards
- account for the transition adjustments in adopting PS 3450

Type

e-learning

Length

60 minutes

Prerequisite knowledge

Working knowledge of Part V Canadian GAAP or previous PSAS.

Course number

E-PSAS111e

Foreign Currency Translation under PSAS

Objective

This e-learning unit is designed to provide you with an overview of the new Section PS 2601 Foreign Currency Translation, including the key differences between the new Section and:

- a) Former PS 2600 Foreign Currency Translation, in the PSA Handbook; and
- b) Section 1651 Foreign Currency Translation, in Part V Canadian GAAP.

Learn how to

- apply the new foreign currency translation standard, PS 2601
- identify the key differences in foreign currency translation between PS 2601 and the former standards, PS 2600 and CICA 1651
- account for transitional adjustments in adopting PS 2601

Type

e-learning

Length

60 minutes

Prerequisite knowledge

Working knowledge of Part V Canadian GAAP or previous PSAS.

Course number

E-PSAS112e

Government transfers under PSAS

Objective

This e-learning unit is designed to provide you with an overview of the new PS 3410 Government Transfers and how it is applied in practice.

Learn how to

- Explain the key differences between the new standard (PS 3410) and the previous standard (PS 3410)
- Explain the scope of PS 3410, including to which entities it applies
- Describe government transfers, including distinguishing between different types of transfers
- Explain how and when government transfers are recognized by the transferor and recipient
- Explain how and when a government transfer is authorized
- Describe the disclosure requirements related to government transfers

Type

e-learning

Length

45 minutes

Prerequisite knowledge

None

Course number

E-PSAS113e

IFRS 3 Business Combinations

Objective

This e-learning unit is designed to provide an overview of IFRS 3, Business Combinations, with a focus on the key differences between Part V Canadian GAAP and IFRS.

Learn how to

- identify the scope of IFRS 3
- identify what constitutes a business combination
- apply the general principles of a business combination
- apply the implementation requirements of IFRS 3
- determine the impact of IFRS 1 on the implementation of IFRS 3
- identify the main differences between IFRS 3 and Part V Canadian GAAP

Type

e-learning

Length

60 minutes

Prerequisite knowledge

Working knowledge of Part V Canadian GAAP

Course number

E-CIFRS103-1e

IFRS 9 Financial Instruments

Objective

This e-learning unit is designed to provide an overview of IFRS 9, Financial Instruments, with a focus on the changes from the previous standard IAS 39, Financial Instruments: Recognition and Measurement.

Learn how to

- describe the reasons for the changes from IAS 39
- apply the key requirements of IFRS 9
- apply the new classification categories in IFRS 9
- apply the transition requirements of IFRS 9

Type

e-learning

Length

30 minutes

Prerequisite knowledge

Working knowledge of
Part V Canadian GAAP

Course number

E-CIFRS103-4e

IFRS 10 Consolidated Financial Statements

Objective

This e-learning unit is designed to provide an introduction on how to prepare consolidated financial statements, including accounting for non-controlling interests and changes in a parent's ownership interest under IFRS.

Learn how to

- explain the key differences between IAS 27 and SIC-12 and IFRS 10
- explain the new, principles-based definition of control and the elements of control
- assess when consolidated financial statements must be prepared
- present and account for non-controlling interests in consolidated financial statements
- account for changes in a parent's ownership interest in a subsidiary, including loss of control
- apply the transitional provisions for entities adopting IFRS 10 for the first time

Type

e-learning

Length

120 minutes

Prerequisite knowledge

None

Course number

E-CIFRS107e

IFRS 11 Joint Arrangements

Objective

This e-learning unit is designed to provide an introduction on how to account for joint arrangements under IFRS.

Learn how to

- explain the key differences between IAS 31 and IFRS 11
- assess whether two or more parties are parties to a joint arrangement and have joint control
- define and distinguish the two types of joint arrangements
- classify joint arrangements by their type
- account for a joint operation, joint venture and a joint arrangement in which the participating parties do not have joint control
- apply the transitional provisions for entities adopting IFRS 11 for the first time

Type

e-learning

Length

90 minutes

Prerequisite knowledge

None

Course number

E-CIFRS108e

IFRS 12 Disclosure of Interests in Other Entities

Objective

This e-learning unit is designed to provide an introduction on how to apply the disclosure principles in IFRS 12 related to the nature, risks and financial effects associated with an entity's interests in subsidiaries, associates, joint arrangements and unconsolidated structured entities.

Learn how to

- assess when IFRS 12 is applicable
- describe the principles of IFRS 12
- describe the required disclosure of significant judgments and assumptions under IFRS 12
- describe the required disclosures of interests in subsidiaries, joint arrangements, associates and unconsolidated structured entities

Type

e-learning

Length

60 minutes

Prerequisite knowledge

None

Course number

E-CIFRS109e

IFRS 13 Fair Value Measurement

Objective

This e-learning unit is designed to provide an introduction on how to measure fair value under IFRS.

Learn how to

- define fair value under IFRS
- describe the characteristics of an asset and liability measured at fair value
- identify the principal (or most advantageous) market
- measure the fair value of a non-financial asset, liability and an entity's own equity
- prioritize inputs in fair value measurement in accordance with the fair value hierarchy
- apply the market, cost and income valuation techniques to measure fair value
- describe the disclosure requirements about fair value measurement
- apply the transitional provisions for entities adopting IFRS 13 for the first time

Type

e-learning

Length

90 minutes

Prerequisite knowledge

None

Course number

E-CIFRS111e

Change in Accounting for Defined Benefit Plans per IAS 19

Objective

This e-learning unit is designed to provide an introduction to the amendments made to IAS 19 in 2011 that impact the accounting treatment for defined benefit plans.

Learn how to

- explain the amendments made to IAS 19 that impact the accounting treatment for defined benefit plans
- explain the difference between service costs computed per IAS 19 and IAS 19 (2011)
- compute net interest on the defined benefit liability or asset
- account for past service costs
- describe the disclosure requirements, including the change in presentation for defined benefit costs
- explain the transitional provisions to be followed when adopting IAS 19(2011)

Type

e-learning

Length

120 minutes

Prerequisite knowledge

None

Course number

E-CIFRS112e

IAS 21 Effects of Changes in Foreign Exchange Rates

Objective

This e-learning unit is designed to provide an introduction to foreign currency translation under IFRS, focusing on the key differences between IFRS and Part V Canadian GAAP.

Learn how to

- determine the functional currency of an entity under IFRS
- recognize the difference between a foreign currency transaction and a foreign currency operation
- account for cumulative translation differences in the disposal (or partial disposal) of a foreign operation under IFRS
- calculate foreign exchange for subsidiaries operating in a hyperinflationary economy under IFRS
- apply the IFRS 1 exemptions available for IAS 21
- apply the disclosure requirements under IAS 21

Type

e-learning

Length

70 minutes

Prerequisite knowledge

Working knowledge of Part V Canadian GAAP

Course number

E-CIFRS103-3e

IAS 27 Consolidated and Separate Financial Statements

Objective

This e-learning unit is designed to provide an introduction to consolidation (including non-controlling interests) and equity accounting under IFRS, focusing on the key differences between IFRS and Part V Canadian GAAP.

Learn how to

- determine the key differences between IAS 27 and Part V Canadian GAAP
- determine the key differences between IAS 28 and Part V Canadian GAAP guidance on accounting for investments where the investor has significant influence
- describe the IASB project on consolidations and what changes are being contemplated
- apply the IFRS 1 implications related to consolidated financial statements and accounting for associates

Type

e-learning

Length

30 minutes

Prerequisite knowledge

Working knowledge of Part V Canadian GAAP

Course number

E-CIFRS103-2e

IAS 28 Investments in Associates

Objective

This e-learning unit is designed to provide an introduction on how to account for investments in associates under IFRS.

Learn how to

- assess when an entity has significant influence over an associate
- account for an investment in an associate using the equity method
- account for an investment when significant influence ceases
- account for an entity's change in ownership interest when significant influence is not lost
- describe how an entity recognizes impairment losses related to its net investment in an associate
- explain the revisions reflected in IAS 28(2011) and their impact

Type

e-learning

Length

90 minutes

Prerequisite knowledge

None

Course number

E-CIFRS110e

First-time adoption of ASNPO

Objective

This e-learning unit is designed to provide an introduction to Section 1501 First-time Adoption of the Accounting Standards for Not-for-profit Organizations (Part III of the CICA Accounting Handbook).

Learn how to

- determine the type of not-for-profit organization (i.e., private sector NPO or government NPO) in order to ensure the appropriate accounting framework is being applied
- describe the general requirements when adopting ASNPOs for the first time, including defining the date of transition
- explain the voluntary exemptions available to first-time adopters
- explain the mandatory exceptions to retrospective application of ASNPOs
- describe the disclosure required in the first set of financial statements prepared in accordance with the ASNPOs

Type

e-learning

Length

45 minutes

Prerequisite knowledge

None

Course number

E-NPO100e

Financial Instruments for NPOs

Objective

This e-learning unit is designed to provide an overview of how to account for financial instruments in accordance with Accounting Standards for Private Enterprises (ASPE) 3856 Financial Instruments for entities that have adopted Accounting Standards for Not-for-Profit Organizations (ASNPO) (i.e., Part III of the CICA Accounting Handbook).

Learn how to

- explain the key differences between the accounting treatment for financial instruments under ASPE 3856 and pre-changeover accounting standards (i.e., Part V of the CICA Accounting Handbook) as it relates to NPOs
- identify financial instruments and explain the accounting options available considering the method of accounting used to account for restricted contributions (i.e., deferral or restricted fund method)
- explain the indicators of impairment for financial assets
- explain how to account for a financial asset that is impaired
- explain the hedging criteria and what constitutes a hedge that would be eligible for hedge accounting
- explain the accounting treatment for a hedge that is eligible for hedge accounting

Type

e-learning

Length

60 minutes

**Prerequisite
knowledge**

None

Course number

E-NPO101e

Significant Changes on Adoption of CAS

Objective

This e-learning unit is designed to provide an overview of Canadian Auditing Standards and to highlight the key differences in transitioning from previous Canadian GAAS to the CAS.

Learn how to

- identify the key differences between the CASs and previous Canadian GAAS
- identify the impact on audit work and documentation resulting from the transition to the CAS

Type

e-learning

Length

120 minutes

**Prerequisite
knowledge**

Working knowledge of
previous Canadian GAAP

Course number

E-CG801e

Reporting on Assurance Engagements

Objective

This e-learning unit is designed to provide an overview of the requirements under the Canadian Auditing Standards (CAS) for reporting on assurance engagements.

Learn how to

- differentiate between general purpose and special purpose financial statements
- determine the acceptability of a reporting framework
- determine the acceptability of an engagement
- identify the differences between a fair presentation framework and a compliance framework
- determine the appropriate wording of the Auditor's Report
- identify the key differences between the new CAS on reporting and previous auditing standards
- determine the appropriate date for the Auditor's Report
- determine when a modification to the audit opinion might be required

Type

e-learning

Length

90 minutes

Prerequisite knowledge

Working knowledge of previous Canadian GAAP

Course number

E-CG800e

Public Sector and NPO Reporting

Objective

This e-learning unit is designed to provide an introduction on how to distinguish between the different special purpose financial reporting frameworks and to select the appropriate report.

Learn how to

- differentiate between general purpose and special purpose financial statements
- determine the acceptability of a financial reporting framework
- determine the acceptability of an engagement
- identify the differences between a fair presentation framework and a compliance framework
- determine the appropriate format and wording of the Auditor's Report

Type

e-learning

Length

75 minutes

Prerequisite knowledge

None

Course number

E-CG805e

In production

In addition to the courses outlined in the previous pages, the following e-courses are currently in production:

Course name	Release date
IAS 16 Property, Plant and Equipment	2013
IAS 1 Presentation of Financial Statements	2013
IAS 36 Impairment of Assets	2013
IAS 37 Provisions, Contingent Liabilities and Contingent Assets	2014
IFRS 3 Business Combinations	2014
IAS 8-10 Accounting Policies and Subsequent Events	2014
IAS 21 The Effects of Changes in Foreign Exchange Rates	2014
IAS 17 Leases	2014
IAS 18 Revenue (including IAS 11 Construction Contracts)	2014
IAS 12 Income Taxes	2014
IAS 40 Investment Property	2014
IAS 23 Borrowing Costs	2014
IAS 32 Financial Instruments: Presentation	2014
IAS 24 Related Party Disclosures	2014
IFRS 2 Share-based Payment	2014
IAS 2 Inventories	2014
IAS 33 Earnings Per Share	2014
IAS 38 Intangible Assets	2014
IAS 7 Statement of Cash Flows	2014
IFRS 1 First-time Adoption of IFRS	2014

Learning on demand

We created the Learning Academy to provide an effective and efficient way to keep up to date on financial reporting in Canada. The program was created to accommodate different learning styles and learning on the go.

Our program follows and is compliant with the CICA Handbook and is organized by framework and standard, which allows you to choose what you need, when you need it.

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