

Postgraduate Certificate

International Regulations: Financial Statement Introduction





Postgraduate Certificate International Regulations: Financial Statement Introduction

- » Modality: online
- » Duration: 6 weeks
- » Certificate: TECH Global University
- » Credits: 6 ECTS
- » Schedule: at your own pace
- » Exams: online

Website: www.techtute.com/us/school-of-business/postgraduate-certificate/international-regulations-financial-statement-introduction

Index

01

Welcome

p. 4

02

Why Study at TECH?

p. 6

03

Why Our Program?

p. 10

04

Objectives

p. 14

05

Structure and Content

p. 18

06

Methodology

p. 24

07

Our Students' Profiles

p. 32

08

Course Management

p. 36

09

Impact on Your Career

p. 42

10

Benefits for Your Company

p. 46

11

Certificate

p. 50

01 Welcome

The current industry and today's demands mean that the profession needs more capable and qualified professionals who know how to apply analysis techniques adapted to the reality of the industry. Therefore, this course aims to provide students with the basic concepts and international financial reporting and accounting standards for the preparation of financial statements, as well as for reading and interpreting them. Everything will be presented in a comprehensive syllabus, enriched with audiovisual material and complementary exercises, which will enrich your professional experience.



Postgraduate Certificate in International Regulations: Financial Statements-Introduction.
TECH Global University



“

The figure of the upright, inflexible and authoritarian manager has become obsolete. A new profile has emerged, one that is much more in line with new trends and stands out for being technologically savvy, practising active listening and being self-critical of their work"

02

Why Study at TECH?

TECH is the world's largest 100% online business school. It is an elite business school, with a model based on the highest academic standards. A world-class centre for intensive managerial skills training.



“

TECH is a university at the forefront of technology, and puts all its resources at the student's disposal to help them achieve entrepreneurial success"

At TECH Global University



Innovation

The university offers an online learning model that combines the latest educational technology with the most rigorous teaching methods. A unique method with the highest international recognition that will provide students with the keys to develop in a rapidly-evolving world, where innovation must be every entrepreneur's focus.

"Microsoft Europe Success Story", for integrating the innovative, interactive multi-video system.



The Highest Standards

Admissions criteria at TECH are not economic. Students don't need to make a large investment to study at this university. However, in order to obtain a qualification from TECH, the student's intelligence and ability will be tested to their limits. The institution's academic standards are exceptionally high...

95% | of TECH students successfully complete their studies



Networking

Professionals from countries all over the world attend TECH, allowing students to establish a large network of contacts that may prove useful to them in the future.

100,000+
executives trained each year

200+
different nationalities



Empowerment

Students will grow hand in hand with the best companies and highly regarded and influential professionals. TECH has developed strategic partnerships and a valuable network of contacts with major economic players in 7 continents.

500+ | collaborative agreements with leading companies



Talent

This program is a unique initiative to allow students to showcase their talent in the business world. An opportunity that will allow them to voice their concerns and share their business vision.

After completing this program, TECH helps students show the world their talent.



Multicultural Context

While studying at TECH, students will enjoy a unique experience. Study in a multicultural context. In a program with a global vision, through which students can learn about the operating methods in different parts of the world, and gather the latest information that best adapts to their business idea.

TECH students represent more than 200 different nationalities.



TECH strives for excellence and, to this end, boasts a series of characteristics that make this university unique:



Analysis

TECH explores the student's critical side, their ability to question things, their problem-solving skills, as well as their interpersonal skills.



Academic Excellence

TECH offers students the best online learning methodology. The university combines the Relearning method (a postgraduate learning methodology with the highest international rating) with the Case Study. A complex balance between tradition and state-of-the-art, within the context of the most demanding academic itinerary.



Economy of Scale

TECH is the world's largest online university. It currently boasts a portfolio of more than 10,000 university postgraduate programs. And in today's new economy, **volume + technology = a groundbreaking price**. This way, TECH ensures that studying is not as expensive for students as it would be at another university.



Learn with the best

In the classroom, TECH's teaching staff discuss how they have achieved success in their companies, working in a real, lively, and dynamic context. Teachers who are fully committed to offering a quality specialization that will allow students to advance in their career and stand out in the business world.

Teachers representing 20 different nationalities.



At TECH, you will have access to the most rigorous and up-to-date case studies in the academic community"

03

Why Our Program?

Studying this TECH program means increasing the chances of achieving professional success in senior business management.

It is a challenge that demands effort and dedication, but it opens the door to a promising future. Students will learn from the best teaching staff and with the most flexible and innovative educational methodology.



“

We have highly qualified teachers and the most complete syllabus on the market, which allows us to offer you training of the highest academic level"

This program will provide students with a multitude of professional and personal advantages, particularly the following:

01

A significant career boost

By studying at TECH, students will be able to take control of their future and develop their full potential. By completing this program, students will acquire the skills required to make a positive change in their career in a short period of time.

70% of participants achieve positive career development in less than 2 years.

02

Develop a strategic and global vision of companies

TECH offers an in-depth overview of general management to understand how each decision affects each of the company's different functional areas.

Our global vision of companies will improve your strategic vision.

03

Consolidate the student's senior management skills

Studying at TECH means opening the doors to a wide range of professional opportunities for students to position themselves as senior executives, with a broad vision of the international environment.

You will work on more than 100 real senior management cases.

04

Take on new responsibilities

The program will cover the latest trends, advances and strategies, so that students can carry out their professional work in a changing environment.

45% of graduates are promoted internally.

05

Access to a powerful network of contacts

TECH connects its students to maximize opportunities. Students with the same concerns and desire to grow. Therefore, partnerships, customers or suppliers can be shared.

You will find a network of contacts that will be instrumental for professional development.

06

Thoroughly develop business projects

Students will acquire a deep strategic vision that will help them develop their own project, taking into account the different areas in companies.

20% of our students develop their own business idea.

07

Improve soft skills and management skills

TECH helps students apply and develop the knowledge they have acquired, while improving their interpersonal skills in order to become leaders who make a difference.

Improve your communication and leadership skills and enhance your career.

08

Be part of an exclusive community

Students will be part of a community of elite executives, large companies, renowned institutions, and qualified professors from the most prestigious universities in the world: the TECH Global University community.

We give you the opportunity to train with a team of world renowned teachers.

04 Objectives

This program is designed to strengthen management and leadership skills, as well as to develop new competencies and skills that will be essential in the student's professional development. After the program, they will be equipped to make global decisions with an innovative perspective and an international vision.



“

One of our fundamental objectives is to help you develop the essential skills to strategically manage your company's commercial activity”

TECH makes the goals of their students their own goals too.
Working together to achieve them.

The Postgraduate Certificate in International Regulations: Financial Statements Introduction qualifies students to:

01

Identify the applicable regulations for problem resolution related to accounting and International Financial Reporting Standards (IFRS)

02

Manage and apply IFRS to different complex operations





03

Record transactions and prepare financial statements in accordance with International Financial Reporting Standards

04

Recognize differences with U.S. Us/Gaap Standards

05

Structure and Content

The Postgraduate Certificate in International Regulations: Financial Statements Introduction is a tailor-made program that is delivered in a 100% online format so that you can choose the time and place that best suits your availability, schedule and interests.

A 6-week program that is intended to be a unique and stimulating experience that will lay the foundation for your success as an accounting manager.



“

What you study is very important. The abilities and skills you acquire are fundamental. You won't find a more complete syllabus than this one, believe us..."

Syllabus

The Postgraduate Certificate in International Regulations: Financial Statements Introduction of TECH Global University is an intensive program that prepares the professional to face challenges and business decisions at the accounting level, both nationally and internationally. Its main objective is to promote your personal and professional growth, helping you to achieve career success.

If you want to improve yourself, make a positive change professionally and network with the best, this is the place for you.

The content of the Postgraduate Certificate in International Regulations: Financial Statements Introduction is designed to promote the development of managerial skills that allow for more rigorous decision making in uncertain environments.

Throughout 180 hours of education, the student will analyze a multitude of practical cases through individual practice and teamwork. It is, therefore, an authentic immersion in real business situations.

This Postgraduate Certificate focuses on all areas of the company and is designed to prepare managers who understand accounting management from a strategic, international and innovative perspective.

A plan designed for students, focused on their professional improvement and that prepares them to achieve excellence in the field of business management and administration. A program that understands your needs and those of your company through innovative content based on the latest trends, and supported by the best educational methodology and an exceptional faculty, which will provide you with the competencies to solve critical situations in a creative and efficient way.

This Postgraduate Certificate is developed over 6 weeks and is structured into 1 module:

Module 1.

International Regulations

Where, When and How is it Taught?

TECH offers the possibility of developing this Postgraduate Certificate in International Regulations: Financial Statements Introduction completely online. Over the course of 6 weeks, you will be able to access all the contents of this program at any time, allowing you to self-manage your study time

A unique, key, and decisive educational experience to boost your professional development and make the definitive leap.



Module 1. International Regulations

1.1. International Accounting Architecture. Conceptual Framework

- 1.1.1. General Characteristics
- 1.1.2. General Purpose Financial Information Objective
- 1.1.3. Qualitative Features of Useful Financial Information
- 1.1.4. Financial Statements Components

1.2. Presenting Financial Statements (IAS 1, IFRS 1)

- 1.2.1. Introduction: Objective and Scope
- 1.2.2. Definitions
- 1.2.3. Financial Statements
- 1.2.4. Structure and Content

1.3. Cash Flow Statement (IAS7)

- 1.3.1. Introduction: Objective and Scope
- 1.3.2. Presenting Cash Flow Statements
- 1.3.3. Information on Cash Flows from Operating Activities
- 1.3.4. Reporting Cash Flows from Investing and Financing Activities

1.4. Inventories (IAS 2)

- 1.4.1. Introduction: Objective and Scope
- 1.4.2. Definitions
- 1.4.3. Inventory Measurement
- 1.4.4. Recognition as an Expense

1.5. Property, Plant and Equipment (IAS 16)

- 1.5.1. Objective
- 1.5.2. Scope
- 1.5.3. Definitions
- 1.5.4. Assessment
- 1.5.5. Measurement at Recognition
- 1.5.6. Measurement Subsequent to Recognition
- 1.5.7. Derecognition

1.6. Investment Properties (IAS 40)

- 1.6.1. Classification of Properties as Investment Properties
- 1.6.2. Measurement at Recognition
- 1.6.3. Measurement Subsequent to Recognition
- 1.6.4. Derecognition

1.7. Intangible Assets (IAS 38)

- 1.7.1. Recognition as Expense
- 1.7.2. Measurement Subsequent to Recognition
- 1.7.3. Service Life
- 1.7.4. Intangible Assets with Finite Lifespans
- 1.7.5. Intangible Assets with Indefinite Lifespans

1.8. Borrowing Costs (INTEREST) (IAS 23)

- 1.8.1. Borrowing Costs Subject to Capitalization
- 1.8.2. Commencement of Capitalization
- 1.8.3. Suspension of Capitalization

1.9. Assets Impairment (IAS 36)

- 1.9.1. Identifying Potentially Impaired Assets
- 1.9.2. Recoverable Amount Measurement
- 1.9.3. Recognition and Measurement of Impairment Loss
- 1.9.4. Cash-Generating Units
- 1.9.5. Reversing Impairment Loss

1.10. Operating Segments (IFRS 8)

- 1.10.1. Basic Principle
- 1.10.2. Scope
- 1.10.3. Operating Segments
- 1.10.4. Reportable Segments



“

A unique, key, and decisive educational experience to boost your professional development and make the definitive leap”

06

Methodology

This academic program offers students a different way of learning. Our methodology uses a cyclical learning approach: **Relearning.**

This teaching system is used, for example, in the most prestigious medical schools in the world, and major publications such as the **New England Journal of Medicine** have considered it to be one of the most effective.





“

Discover Relearning, a system that abandons conventional linear learning, to take you through cyclical teaching systems: a way of learning that has proven to be extremely effective, especially in subjects that require memorization"

TECH Business School uses the Case Study to contextualize all content

Our program offers a revolutionary approach to developing skills and knowledge. Our goal is to strengthen skills in a changing, competitive, and highly demanding environment.

“

At TECH, you will experience a learning methodology that is shaking the foundations of traditional universities around the world”



This program prepares you to face business challenges in uncertain environments and achieve business success.



A learning method that is different and innovative

This TECH program is an intensive educational program, created from scratch to present executives with challenges and business decisions at the highest level, whether at the national or international level. This methodology promotes personal and professional growth, representing a significant step towards success. The case method, a technique that lays the foundation for this content, ensures that the most current economic, social and business reality is taken into account.

“

You will learn, through collaborative activities and real cases, how to solve complex situations in real business environments”

The case method has been the most widely used learning system among the world's leading business schools for as long as they have existed. The case method was developed in 1912 so that law students would not only learn the law based on theoretical content. It consisted of presenting students with real-life, complex situations for them to make informed decisions and value judgments on how to resolve them. In 1924, Harvard adopted it as a standard teaching method.

What should a professional do in a given situation? This is the question we face in the case method, an action-oriented learning method. Throughout the program, the studies will be presented with multiple real cases. They must integrate all their knowledge, research, argue and defend their ideas and decisions.

Our program prepares you to face new challenges in uncertain environments and achieve success in your career.

Relearning Methodology

TECH effectively combines the Case Study methodology with a 100% online learning system based on repetition, which combines different teaching elements in each lesson.

We enhance the Case Study with the best 100% online teaching method: Relearning.

Our online system will allow you to organize your time and learning pace, adapting it to your schedule. You will be able to access the contents from any device with an internet connection.

At TECH you will learn using a cutting-edge methodology designed to train the executives of the future. This method, at the forefront of international teaching, is called Relearning.

Our online business school is the only one in the world licensed to incorporate this successful method. In 2019, we managed to improve our students' overall satisfaction levels (teaching quality, quality of materials, course structure, objectives...) based on the best online university indicators.



In our program, learning is not a linear process, but rather a spiral (learn, unlearn, forget, and re-learn). Therefore, we combine each of these elements concentrically.

With this methodology we have trained more than 650,000 university graduates with unprecedented success in fields as diverse as biochemistry, genetics, surgery, international law, management skills, sports science, philosophy, law, engineering, journalism, history, markets, and financial instruments. All this in a highly demanding environment, where the students have a strong socio-economic profile and an average age of 43.5 years.

Relearning will allow you to learn with less effort and better performance, involving you more in your specialization, developing a critical mindset, defending arguments, and contrasting opinions: a direct equation to success.

From the latest scientific evidence in the field of neuroscience, not only do we know how to organize information, ideas, images and memories, but we know that the place and context where we have learned something is fundamental for us to be able to remember it and store it in the hippocampus, to retain it in our long-term memory.

In this way, and in what is called neurocognitive context-dependent e-learning, the different elements in our program are connected to the context where the individual carries out their professional activity.



This program offers the best educational material, prepared with professionals in mind:



Study Material

All teaching material is produced by the specialists who teach the course, specifically for the course, so that the teaching content is highly specific and precise.

These contents are then applied to the audiovisual format, to create the TECH online working method. All this, with the latest techniques that offer high quality pieces in each and every one of the materials that are made available to the student.



Classes

There is scientific evidence suggesting that observing third-party experts can be useful.

Learning from an Expert strengthens knowledge and memory, and generates confidence in future difficult decisions.



Management Skills Exercises

They will carry out activities to develop specific executive competencies in each thematic area. Practices and dynamics to acquire and develop the skills and abilities that a high-level manager needs to develop in the context of the globalization we live in.



Additional Reading

Recent articles, consensus documents and international guidelines, among others. In TECH's virtual library, students will have access to everything they need to complete their course.





Case Studies

Students will complete a selection of the best case studies chosen specifically for this program. Cases that are presented, analyzed, and supervised by the best senior management specialists in the world.



Interactive Summaries

The TECH team presents the contents attractively and dynamically in multimedia lessons that include audio, videos, images, diagrams, and concept maps in order to reinforce knowledge.

This exclusive educational system for presenting multimedia content was awarded by Microsoft as a "European Success Story".



Testing & Retesting

We periodically evaluate and re-evaluate students' knowledge throughout the program, through assessment and self-assessment activities and exercises, so that they can see how they are achieving their goals.



07

Our Students' Profiles

The Postgraduate Certificate in International Regulations: Financial Statements Introduction is a program aimed at business professionals who want to update their knowledge, discover new ways to manage the supply chain and advance their careers.

This program uses a multidisciplinary approach as the students have a diverse set of academic profiles and represent multiple nationalities.





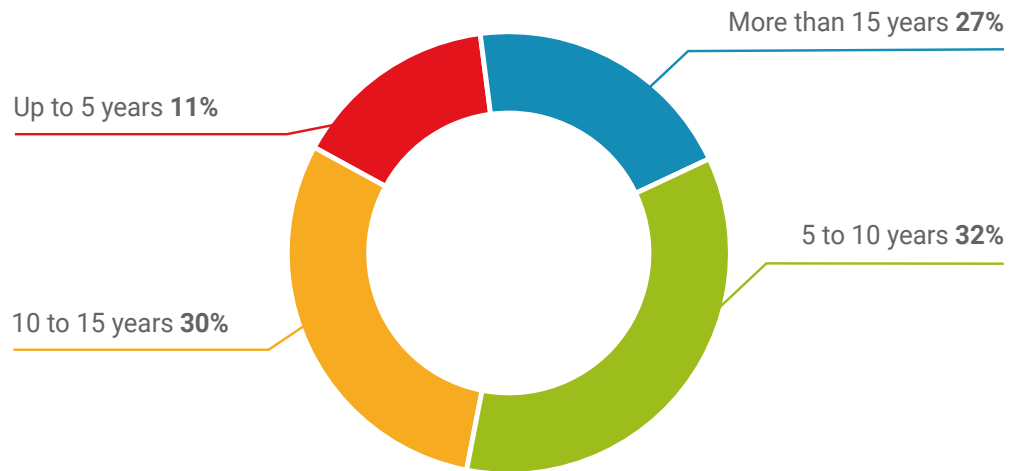
“

If you have experience in the financial sector and are looking for an interesting career boost while continuing to work, then this is the program for you”

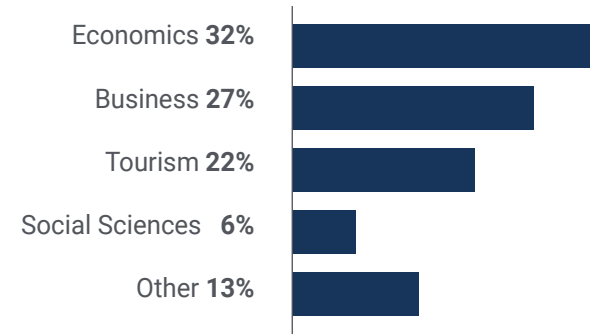
Average Age

Between **35** and **45** Years Old

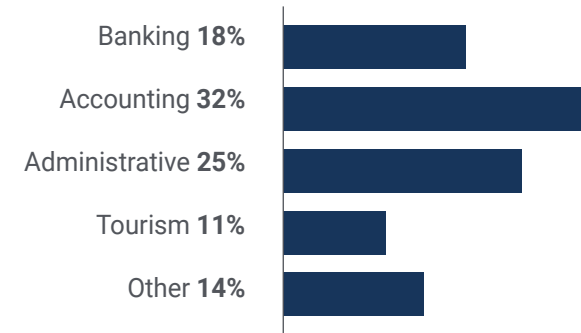
Years of Experience



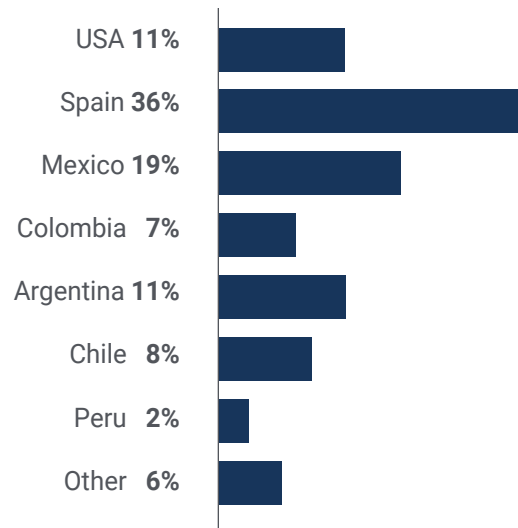
Training



Academic Profile



Geographical Distribution



Jaime Díaz

Accounting Manager

"Without a doubt, this program from TECH Global University is totally recommendable. I had been looking for a higher specialization program that would suit my needs for some time, but could not find it. However, the program in International Regulations: Financial Statement Introduction has given me the opportunity to specialize in this field that is so important to my profession"

08

Course Management

The program includes in its teaching staff reference experts in International Standards: Financial Statements Introduction, who bring to this program the experience of their years of work. Furthermore, other renowned specialists in related disciplines participate in designing and preparing the course, making it a unique and highly nourishing academic experience for students. Therefore, the faculty will provide students with the most innovative and powerful content, which will help them to become successful managers in accounting.



“

*Our experienced teaching team
will present you with the latest
accounting information”*

Management



Dr. Pérez Estébanez, Raquel

- ◆ PhD in Economics and Business Administration
- ◆ Associate Professor at the Complutense University of Madrid
- ◆ Author of several publications

Professors

Ms. Bolinaga, Sara

- ◆ Practicing attorney, admitted to the School of Lawyers of Madrid
- ◆ Double degree in Law and Business Administration, Complutense University of Madrid (UCM)
- ◆ Master's Degree in Financial Economic Management from the Distance University of Madrid (UDIMA)
- ◆ Auditing and Accounting Technician. Present

Mr. Martínez Laguna, Luis

- ◆ Professor-Collaborator, Economic and Business Sciences, CEU-San Pablo
- ◆ Degree in Economics and Business Administration
- ◆ Doctoral Studies: Accounting and Auditing
- ◆ Specialized in Commercial Research

Dr. Martínez Silva, Alberto

- ◆ Director of Management Control Telefónica Spain
- ◆ Wholesale Business Manager Telefónica International
- ◆ Doctor in Economics and Business Administration Complutense University of Madrid
- ◆ Degree in Economics and Business Administration Complutense University of Madrid
- ◆ Postgraduate in Management Development. Navarra University
- ◆ Professor of the Department of Financial Economics and Accounting. Complutense University of Madrid
- ◆ Professor of the Department of Financial Economics and Accounting. San Pablo University

Dr. López Domínguez, Ignacio

- ◆ Dr. in Economics and Business Administration, Autonomous University of Madrid
- ◆ Professor, Complutense University of Madrid (Financial Management and Accounting Department)
- ◆ Academic Coordinator of the subject Fundamentals of Financial Management of the Company
- ◆ Member of the advisory board of several academic and scientific journals
- ◆ Regular contributor to different media and frequent lecturer on financial topics
- ◆ Author of numerous publications in his specialty

Mr. Campuzano Vallés, Manuel

- ◆ External collaborator in the consulting and educational field of I.E.C.E., as well as other educational companies
- ◆ Degree in Economics and Business Administration. Autonomous University of Madrid
- ◆ Chartered Accountant and member of the ROAC, after having passed the qualification examination
- ◆ Certificate of Pedagogical Aptitude (CPA) Institute of Education Sciences of the Complutense University of Madrid
- ◆ Advisor to companies in the financial field
- ◆ Lecturer in the financial field of the MBA, Master's Degree in Financial Management, Postgraduate Course in Business Management and Master's Degree in Accounting and Management Control EAE (School of Business Administration)
- ◆ Associate Professor of Analytical Accounting and Financial Accounting at the Complutense University of Madrid

Ms. Vico Román, Noelia

- ◆ Associate Professor, San Pablo University CEU. Department of Business Economics
- ◆ Bachelor's degree in Business Administration, specializing in Accounting and Auditing. Rey Juan Carlos University (Madrid)
- ◆ Diploma in Business Administration, specializing in Accounting and Financial Analysis. (URJC–Madrid)
- ◆ Master's Degree in High School Teacher Training (Economics and Business Administration). Complutense University of Madrid
- ◆ Emotional Intelligence in the Different Educational Stages (Magister -ANFAP -CSIF-130 hours)
- ◆ Technical Specialist in Administration (IFP Isaac Peral-Torrejón de Ardoz)

Mr. López Gómez, Miguel Ángel

- ◆ Degree in Economics and Business Administration, University of Alicante
- ◆ Doctorate Courses in Economics from Carlos III University of Madrid
- ◆ Doctorate courses in Business Management from the Autonomous University of Madrid
- ◆ Financial consultant for Banco Santander, Intermoney, Citigroup, Techrules and SIAG
- ◆ Training courses for Banco de Sabadell, Caja de Ahorros del Mediterráneo, Banco Cooperativo, Banco Pastor, etc.
- ◆ From 2009 to 2013, he was deputy director of the Residence Hall Antonio Machado, Carlos III University of Madrid



“

We have highly qualified teachers and the most complete syllabus on the market, which allows us to offer you education of the highest academic level"

09

Impact on Your Career

TECH is aware that studying a program like this entails great economic, professional and, of course, personal investment. The ultimate goal of this great effort is to achieve professional growth.

For this reason, TECH puts all its efforts and tools at the student's disposal so that they can acquire the skills and abilities required to achieve this change.



“

*Our main goal is to help you achieve
the professional change you are
looking for”*

Are you ready to take the leap? Excellent professional development awaits you

The Postgraduate Certificate in International Regulations: Financial Statements Introduction of TECH is an intensive program that prepares the professional to face the challenges and business decisions at the accounting level, both nationally and internationally. The main objective is to promote personal and professional growth. Helping to achieve success.

If you want to improve yourself, make a positive change professionally and network with the best, this is the place for you.

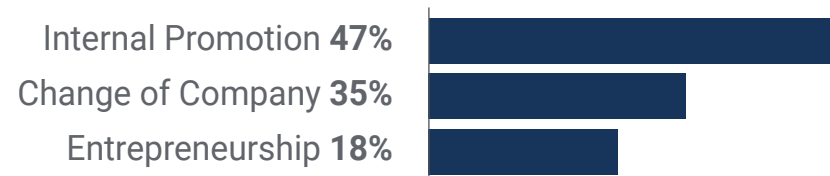
Get up to date in accounting management and achieve the professional improvement you seek.

The higher specialization offered by TECH is an indispensable option to improve your education.

When the change occurs



Type of change



Salary increase

This program represents a salary increase of more than **25.22%** for our students



10

Benefits for Your Company

The Postgraduate Certificate in International Regulations: Financial Statements

Introduction contributes to elevate the organization's talent to its maximum potential through the specialization of high-level leaders. Therefore, participating in this academic program will not only improve you on a personal level, but, above all, on a professional level, enhancing your education and improving your managerial skills. Additionally, joining TECH's educational community is a unique opportunity to access a powerful network of contacts in which to find future professional partners, clients, or suppliers.





“

Specialize ay TECH and offer your company a more updated vision of accounting management”

Developing and retaining talent in companies is the best long-term investment.

01

Intellectual Capital and Talent Growth

You will introduce the company to new concepts, strategies, and perspectives that can bring about significant changes in the organization.

02

Retaining high-potential executives to avoid talent drain

This program strengthens the link between the company and the executive and opens new avenues for professional growth within the company.

03

Building agents of change

You will be able to make decisions in times of uncertainty and crisis, helping the organization overcome obstacles.

04

Increased international expansion possibilities

Thanks to this program, the company will come into contact with the main markets in the world economy.



05

Project Development

You will be able to work on a current project or develop new projects in the field of R&D or Business Development within the company.

06

Increased competitiveness

This program will equip students with the skills to take on new challenges and drive the organization forward.

11

Certificate

The Postgraduate Certificate in International Regulations: Financial Statements Introduction guarantees students, in addition to the most rigorous and up-to-date education, access to a Postgraduate Certificate issued by TECH Global University.



“

Successfully complete this program and receive your university qualification without having to travel or fill out laborious paperwork"

This program will allow you to obtain your **Postgraduate Certificate in International Regulations: Financial Statements Introduction** endorsed by **TECH Global University**, the world's largest online university.

TECH Global University is an official European University publicly recognized by the Government of Andorra ([official bulletin](#)). Andorra is part of the European Higher Education Area (EHEA) since 2003. The EHEA is an initiative promoted by the European Union that aims to organize the international training framework and harmonize the higher education systems of the member countries of this space. The project promotes common values, the implementation of collaborative tools and strengthening its quality assurance mechanisms to enhance collaboration and mobility among students, researchers and academics.

This **TECH Global University** title is a European program of continuing education and professional updating that guarantees the acquisition of competencies in its area of knowledge, providing a high curricular value to the student who completes the program.

Title: **Postgraduate Certificate in International Regulations: Financial Statements Introduction**

Modality: **online**

Duration: **6 weeks**

Accreditation: **6 ECTS**



*Apostille Convention. In the event that the student wishes to have their paper certificate issued with an apostille, TECH Global University will make the necessary arrangements to obtain it, at an additional cost.



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Postgraduate Certificate

International Regulations:

Financial Statement Introduction



International
Financial
Reporting
Standards