Datastat Research
Building Capacity in Training and Research

DATASTAT TRAINING IN

OFFICIAL COURSE PROSPECTUS

Center for Advanced Research & Professional Development

Nairobi Training Center • Global Virtual Academy • Corporate On-Site

ACCOUNTING AND FINANCE

Accounting for Provisions, Contingencies and Impairment Training Course

Comprehensive Course Syllabus, Practical Modules & Upcoming Schedules

PROGRAM SPECIFICATIONS & HIGHLIGHTS

DURATION
5 Days Practical Hands-on

DELIVERY MODES
In-Person Class & Live Virtual

CERTIFICATION
Accredited Certificate of Completion

INTAKES / DATES
Multiple Cohort Schedules Included

PREPARED FOR:

Valued Participant

Email: training@datastatresearch.org | Issued: November 24, 2026

Academic & Professional Training Year: 2026

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Accounting for Provisions, Contingencies and Impairment Training Course

Accounting and Finance • 5 Days Intensive • Accredited Certification

Course Overview

Accounting for Provisions, Contingencies and Impairment Training Course is designed to equip finance professionals with advanced knowledge and practical skills in recognizing, measuring, presenting and disclosing provisions, contingent liabilities, contingent assets and impairment losses in accordance with International Financial Reporting Standards (IFRS).

Key Skills & Software Tools Covered

MS Word • Microsoft Excel • SAP S/4HANA Finance • and Oracle NetSuite ERP

Upcoming Training Schedules

Confirmed cohort intakes and venues. Both physical in-person classroom and live virtual online seats are available.

TRAINING DATES	LOCATION / VENUE	FORMAT / DURATION	INVESTMENT (FEE)
30 Nov 2026 – 4 Dec 2026	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
7 Dec 2026 – 11 Dec 2026	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
14 Dec 2026 – 18 Dec 2026	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
21 Dec 2026 – 25 Dec 2026	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
28 Dec 2026 – 1 Jan 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
4 Jan 2027 – 8 Jan 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
11 Jan 2027 – 15 Jan 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
18 Jan 2027 – 22 Jan 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
25 Jan 2027 – 29 Jan 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
1 Feb 2027 – 5 Feb 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
8 Feb 2027 – 12 Feb 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
15 Feb 2027 – 19 Feb 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
22 Feb 2027 – 26 Feb 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
1 Mar 2027 – 5 Mar 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
8 Mar 2027 – 12 Mar 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
15 Mar 2027 – 19 Mar 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
22 Mar 2027 – 26 Mar 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
29 Mar 2027 – 2 Apr 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
5 Apr 2027 – 9 Apr 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
12 Apr 2027 – 16 Apr 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
19 Apr 2027 – 23 Apr 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
26 Apr 2027 – 30 Apr 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**

3 May 2027 – 7 May 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
10 May 2027 – 14 May 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
17 May 2027 – 21 May 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
24 May 2027 – 28 May 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
31 May 2027 – 4 Jun 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
7 Jun 2027 – 11 Jun 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
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2 Aug 2027 – 6 Aug 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
9 Aug 2027 – 13 Aug 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
16 Aug 2027 – 20 Aug 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
23 Aug 2027 – 27 Aug 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
30 Aug 2027 – 3 Sep 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
6 Sep 2027 – 10 Sep 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
13 Sep 2027 – 17 Sep 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
20 Sep 2027 – 24 Sep 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
27 Sep 2027 – 1 Oct 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
4 Oct 2027 – 8 Oct 2027	Nairobi	Classroom / 5d	**$1,500 USD / KES 110,000**
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* Corporate discounts and customized cohort scheduling are available for teams of 3 or more participants.

Course Curriculum & Modules

Accounting for Provisions, Contingencies and Impairment Training Course

Introduction

Accounting for Provisions, Contingencies and Impairment Training Course is designed to equip finance professionals with advanced knowledge and practical skills in recognizing, measuring, presenting and disclosing provisions, contingent liabilities, contingent assets and impairment losses in accordance with International Financial Reporting Standards (IFRS). The course explores the application of IAS 37 – Provisions, Contingent Liabilities and Contingent Assets, IAS 36 – Impairment of Assets, and related accounting standards. Participants will develop expertise in financial risk assessment, impairment testing, fair value measurement, asset recoverability, accounting estimates and financial statement disclosures. Through practical exercises and international case studies, the programme addresses emerging financial reporting challenges, regulatory compliance and corporate governance requirements.

The training also examines modern approaches to impairment assessment, including discounted cash flow modelling, value in use calculations, cash-generating unit identification and expected economic uncertainties. Participants will gain practical insights into evaluating legal obligations, restructuring provisions, environmental liabilities, onerous contracts, warranty claims and potential litigation exposures. The programme integrates real-world business scenarios, financial analysis, audit considerations and risk management strategies to strengthen financial reporting accuracy, transparency and accountability. By the end of the course, participants will be better equipped to manage complex accounting judgments, enhance internal controls and support informed strategic decision-making in dynamic business environments.

Course Objectives

By the end of this course, participants will be able to:

- Interpret IAS 37 and IAS 36 requirements for financial reporting compliance.
- Apply recognition and measurement principles for provisions and contingencies.
- Evaluate present obligations arising from legal and constructive responsibilities.
- Perform impairment testing using recoverable amount assessments.
- Calculate value in use using discounted cash flow techniques.
- Identify and assess cash-generating units accurately.
- Apply fair value less costs of disposal measurement principles.
- Evaluate contingent liabilities and contingent assets.
- Account for restructuring provisions and onerous contracts.
- Strengthen financial statement disclosures and reporting transparency.
- Assess impairment indicators and financial risk exposures.
- Integrate audit procedures and internal controls into accounting estimates.
- Improve corporate governance and IFRS compliance through effective accounting practices.

Organizational Benefits

- Improved accuracy and reliability of financial statements.
- Stronger compliance with international accounting standards.
- Enhanced identification and management of financial risks.
- Reduced exposure to financial reporting errors and regulatory penalties.
- Improved asset valuation and impairment assessment.
- Stronger internal controls and audit readiness.
- Better budgeting, forecasting and financial planning.
- Increased transparency in corporate financial disclosures.
- Improved management of contingent liabilities and contractual obligations.
- More informed strategic and investment decisions.

Target Audiences

- Chief Financial Officers and Finance Directors.
- Financial Controllers and Accounting Managers.
- Accountants and Financial Reporting Specialists.

- Internal and External Auditors.
- Risk Management and Compliance Professionals.
- Financial Analysts and Investment Professionals.
- Corporate Finance and Treasury Officers.
- Tax Consultants and Accounting Advisors.

Course Duration: 5 days

Course Modules

Module 1: Introduction to Provisions, Contingencies and Impairment

- Overview of IFRS requirements and accounting principles.
- Understanding IAS 37 and IAS 36 applications.
- Distinguishing provisions, liabilities and contingencies.
- Accounting judgments, estimates and professional skepticism.
- Case study: Financial reporting practices of multinational corporations.
- Global example: Applying IFRS requirements in UK and South African companies.

Module 2: Recognition and Measurement of Provisions

- Recognition criteria for present obligations.
- Legal obligations and constructive obligations.
- Best-estimate measurement techniques.
- Discounting and time value of money considerations.
- Case study: Warranty provisions in the automotive industry.
- Global example: Provision measurement in Toyota's manufacturing operations.

Module 3: Contingent Liabilities and Contingent Assets

- Identification and classification of contingent liabilities.
- Recognition and disclosure requirements.
- Assessing probability of economic outflows.
- Treatment of contingent assets and potential recoveries.
- Case study: Corporate litigation and environmental claims.
- Global example: Legal liability assessments in multinational oil companies.

Module 4: Restructuring Provisions and Onerous Contracts

- Recognition of restructuring obligations.
- Qualifying restructuring plans and communication requirements.
- Accounting for onerous contracts.
- Evaluating unavoidable contractual costs.
- Case study: Business restructuring and employee termination obligations.
- Global example: Restructuring provisions in international airline operations.

Module 5: Impairment of Assets Under IAS 36

- Understanding impairment indicators and assessment requirements.
- Determining recoverable amounts of assets.
- Value in use and fair value less costs of disposal.
- Recognition and measurement of impairment losses.
- Case study: Impairment of manufacturing equipment.
- Global example: Asset impairment assessments in multinational telecommunications companies.

Module 6: Cash-Generating Units and Impairment Testing

- Identifying and allocating assets to cash-generating units.
- Goodwill allocation and impairment testing.
- Discounted cash flow forecasting techniques.
- Sensitivity analysis and financial assumptions.

- Case study: Goodwill impairment following business acquisitions.
- Global example: Impairment testing in international banking groups.

Module 7: Financial Reporting, Disclosure and Audit Compliance

- Presentation of provisions and impairment losses.
- Disclosure requirements under IAS 37 and IAS 36.
- Audit evidence and verification of accounting estimates.
- Internal controls and financial reporting governance.
- Case study: External audit review of contingent liabilities.
- Global example: IFRS disclosure practices among European listed companies.

Module 8: Practical Applications and Integrated Case Studies

- Preparing provision and impairment calculations.
- Evaluating complex accounting scenarios.
- Applying professional judgment to uncertain obligations.
- Integrating impairment assessments into financial statements.
- Case study: Integrated financial reporting for a multinational manufacturing group.
- Global example: Comparing impairment and provision reporting across Kenyan, UK and Australian companies.

Training Methodology

- Instructor-led presentations and interactive discussions.
- Practical accounting exercises and financial modelling.
- International case studies and real-world business scenarios.
- Group assignments and collaborative problem-solving.
- Financial statement analysis and impairment simulations.
- Question-and-answer sessions and knowledge assessments.

Register as a group from 3 participants for a Discount

Send us an email: info@datastatresearch.org or call +254724527104

Certification

Upon successful completion of this training, participants will be issued with a globally- recognized certificate.

Tailor-Made Course

We also offer tailor-made courses based on your needs.

Key Notes

a. The participant must be conversant with English.

b. Upon completion of training the participant will be issued with an Authorized Training Certificate

c. Course duration is flexible and the contents can be modified to fit any number of days.

d. The course fee includes facilitation training materials, 2 coffee breaks, buffet lunch and A Certificate upon successful completion of Training.

e. One-year post-training support Consultation and Coaching provided after the course.

f. Payment should be done at least a week before commence of the training, to DATASTAT CONSULTANCY LTD account, as indicated in the invoice so as to enable us prepare better for you.

Certification & Learning Methodology

- Hands-on practical delivery with real-world datasets, case studies, and lab exercises.
- Post-training mentorship, access to class resources, and customized follow-up support.
- Participants who successfully complete the course receive an accredited Datastat Certificate of Completion.

How to Enroll & Reserve Your Seat

1. Online Registration: Visit https://datastatresearch.org/courses/accounting-for-provisions-contingencies-and-impairment-training-course to register online.
2. Email Booking: Send participant details to training@datastatresearch.org for official invoice & reservation.
3. Support & Assistance: Inquire via phone +254 724 527 104 | +254 734 969 612.