



# Valuation requirements for the auditor under IFRS

1 - 3 December 2026

Kuala Lumpur

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## **Valuation requirements for the auditor under IFRS**

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Kuala Lumpur**

Strengthen your understanding of valuation principles as required by International Financial Reporting Standards (IFRS). This focused course is designed to equip auditors with the technical knowledge and practical tools needed to assess fair value measurements, evaluate management's assumptions, and validate valuation models in accordance with IFRS. Participants will explore key IFRS standards related to valuation and learn how to critically review supporting documentation and third-party valuation reports. The course emphasizes professional skepticism and audit quality in complex valuation scenarios.

### **Overview**

Valuation is a critical component of financial reporting under IFRS, and auditors play a key role in assessing whether valuations are reasonable and compliant. This course helps auditors build a solid foundation in fair value measurement, valuation techniques, and audit procedures relevant to high-risk valuation areas.

On completion of the course, you will be able to:

- Understand IFRS valuation requirements, including IFRS 13 Fair Value Measurement and related standards
- Evaluate key inputs, assumptions, and methodologies used in valuations
- Apply audit procedures to verify valuation models, assess risks, and challenge management estimates

### **Who should attend**

This course is designed for audit professionals involved in reviewing financial statements under IFRS. Relevant attendees include:

- Audit Associates, Seniors, and Managers
- Financial Statement Reviewers and Audit Quality Teams
- Professionals involved in complex estimates or fair value audits

### **Methodology**

This course adopts a practical, case-based learning approach with real-world valuation examples, group exercises, and IFRS reference walkthroughs. Emphasis is placed on applying judgment and audit techniques to test and challenge valuations. Participants are encouraged to bring laptops for hands-on exercises with valuation scenarios and supporting data.

### **Trainer**

This course is delivered by a senior audit and valuation expert with over 15 years of experience in IFRS audits and financial reporting. The trainer has supported numerous audit engagements involving complex valuations and has led technical reviews for audit quality and regulatory inspections. Their approach ensures participants gain not just theoretical insight, but practical tools for immediate application in the audit field.

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**Course Content****Module – 1****Fundamentals of IFRS Valuation and Auditor's Role.**

- Purpose of Asset Valuation
- Key IFRS Standards
- Auditor's Role in Valuation

**Module – 2****Fair Value Measurement and Impairment Testing.**

- Fair Value Measurement (IFRS 13)
- Impairment Testing (IAS 36)
- Auditor's Review Process

**Module – 3****Business Combinations and Financial Instruments Valuation.**

- Purchase Price Allocation (IFRS 3)
- Goodwill and Impairment Testing
- Financial Instruments (IFRS 9)

**Module – 4****Common Valuation Challenges and Audit Best Practices.**

- Common Valuation Errors
- Audit Challenges
- Best Practices for Auditors

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**DELEGATE REGISTRATION FORM**
**Course fees**

<i>(Fees per participant)</i>	<b>Single</b>	<b>Group**</b>
Normal fees	SGD 2,699	SGD 2,599
Early bird price*	SGD 2,499	SGD 2,399

*\*Payment 30 days before commencement of the course*
*\*\*Minimum of 3 participants*

The course fee includes

- 3 days of dedicated expert training
- Lunch and refreshments
- Copies of relevant course material

**Venue Details**

- All our training sessions are held in good locations, assuring a high level of comfort and a conducive learning environment.
- Due to variation in the number of participants, final venue details will be mailed 14 days before the course commences.
- Registration : 8:30 am
- Session timings: 9:00 am to 5:00 pm
- **Disclaimer:** Riverstone Training reserves the right to change the venue or postpone the course due to unforeseen circumstances.

**Company Information**

Company Name : \_\_\_\_\_  
 Address : \_\_\_\_\_  
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 \_\_\_\_\_  
 Contact Person : \_\_\_\_\_  
 Designation : \_\_\_\_\_  
 Email : \_\_\_\_\_  
 Phone : \_\_\_\_\_

**Delegate Information**

Name (1) : \_\_\_\_\_  
 Designation : \_\_\_\_\_  
 Email : \_\_\_\_\_  
 Phone : \_\_\_\_\_  
 \_\_\_\_\_  
 Name (2) : \_\_\_\_\_  
 Designation : \_\_\_\_\_  
 Email : \_\_\_\_\_  
 Phone : \_\_\_\_\_

**Payment Terms**

- Full payment is required for seat confirmation.
- Make a crossed cheque or bank draft payable to **Riverstone SG Pte Ltd.**
- Mail your payment with this registration form to **Level 20, Tower 2, One Raffles Place, Singapore 048616.**
- Alternatively, you can do a bank transfer to Standard Chartered Bank Account no: 0105663336 (Bank no: 9496); Swiftcode: SCBLSG22.

**Need in-house training on the same topic?**

For in-house training on the same course or customized course, please contact us through

Email : register@riverstonetraining.com.sg  
 Phone or : +65 9730 4250  
 WhatsApp

**Cancellation Policy**

- If you are unable to attend, a replacement delegate is always welcome.
- Any cancellation must be made in writing to Riverstone Training at least 14 days before the event date. A full refund, less an administration fee of SGD 150, will be given.
- No refunds will be given for written cancellations received less than 14 days before the event date. However, you will receive a 100% credit voucher that can be applied to any of our subsequent training courses within six months of the initial registration.