



# Valuation requirements for the auditor under IFRS

13 - 15 July 2026

Vietnam

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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 – 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

#### Module – 2

##### Fair Value Measurement and Impairment Testing.

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

