



Ernst & Young Academic Resource Center (EYARC)

EYARC IFRS curriculum modules:

- ▶ Introduction to IFRS
- ▶ Conceptual framework
- ▶ Financial statements
- ▶ Inventory
- ▶ Property, plant and equipment
- ▶ Intangibles
- ▶ Current liabilities and contingencies
- ▶ Long-term liabilities
- ▶ Equity
- ▶ Financial instruments, including investments
- ▶ Share-based payments and earnings per share
- ▶ Revenue recognition, including construction contracts
- ▶ Accounting for income taxes
- ▶ Pensions and other employee benefits
- ▶ Leases
- ▶ Accounting changes and errors
- ▶ Statement of cash flows
- ▶ Subsequent events
- ▶ Discontinued operations
- ▶ Derivatives, including hedging
- ▶ Foreign currency
- ▶ Business combinations
- ▶ Consolidations and joint ventures
- ▶ Segment and interim reporting

Free IFRS curriculum and other resources

- ▶ A \$1.5 million investment by the Ernst & Young Foundation
- ▶ Offering free, college-level curriculum and other resources addressing new developments that impact the accounting profession with an initial focus on IFRS
- ▶ Comprehensive, user-friendly IFRS curriculum enables integration of IFRS with US GAAP, flexible with any teaching style
- ▶ Twenty-four modules (Intermediate I, Intermediate II and Advanced Accounting topics), including user guide, lecture notes, slides, examples, homework problems, illustrative disclosures, case studies and international spotlights
- ▶ Additional resources, such as training, conferences, on-campus speakers and other support
- ▶ Curriculum access available through a private website
- ▶ Contact/more info: EYARC Program Director, Catherine Banks, at catherine.banks@ey.com

Additional resources available to faculty

In addition to IFRS curriculum, the EYARC website provides faculty with free access to many other useful Ernst & Young IFRS, accounting, auditing and tax resources, including:

IFRS	Accounting and auditing (AccountingLink)	Tax
<p>IFRS resources include:</p> <ul style="list-style-type: none"> ▶ Illustrative financial statements ▶ Web-based learning modules ▶ Ernst & Young Thought Center Webcasts ▶ <i>IFRS Outlook</i> ▶ Industry-specific insights ▶ Technical updates (exposure drafts, comment letters, meeting minutes) ▶ Email updates 	<p>Accounting and auditing resources include:</p> <ul style="list-style-type: none"> ▶ <i>Accounting & Auditing News</i> ▶ <i>Week in Review</i> ▶ <i>Hot Topics</i> (evolving issues) ▶ <i>Technical Line</i> series (final standards and practice issues) ▶ <i>Financial Reporting Developments</i> ▶ Periodicals ▶ <i>Standard Setter Updates</i> ▶ <i>EITF in Review</i> ▶ <i>SEC in Review</i> ▶ <i>SEC Comments & Trends</i> ▶ Ernst & Young comment letters ▶ Ernst & Young Thought Center Webcasts ▶ Email updates 	<p>Tax resources include:</p> <ul style="list-style-type: none"> ▶ Tax Educators Symposium materials ▶ US tax alert archive ▶ A variety of tax libraries ▶ EY/Passport, a guide to planning ventures in the global economy ▶ Guide to US tax conventions and to US social security agreements ▶ IRS adjustments and limits guide ▶ Ernst & Young Tax Guide that explains individual filer tax laws
<p>A special subscription offer to faculty</p>		
<p>International GAAP® Online</p> <p>A subscription to International GAAP Online is normally made available to Ernst & Young clients for \$795 annually. As a special offer to faculty, we are making a one-year subscription available, for use by up to 10 faculty at an individual institution, for a \$400 break-even rate. To take advantage of this special offer, please contact Laura Mills-Lewis, University Relations, at laura.mills-lewis@ey.com.</p>		<p>Ernst & Young</p> <p>Assurance Tax Transactions Advisory</p> <p>About Ernst & Young</p> <p>Ernst & Young is a global leader in assurance, tax, transaction and advisory services. Worldwide, our 135,000 people are united by our shared values and an unwavering commitment to quality. We make a difference by helping our people, our clients and our wider communities achieve their potential.</p> <p>For more information, please visit www.ey.com.</p> <p>Ernst & Young refers to the global organization of member firms of Ernst & Young Global Limited, each of which is a separate legal entity. Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients.</p> <p>www.ey.com</p> <p>© 2009 Ernst & Young LLP All Rights Reserved.</p> <p>SCORE No. ET0003</p>
<p>International GAAP Online features:</p> <ul style="list-style-type: none"> ▶ Full text of International GAAP 2009, which interprets IFRS standards, sets them in a relevant business context and provides insights into how complex practical issues should be resolved in the real world of global financial reporting ▶ Complete IFRS standards (including downloads of the previous years' bound volumes) ▶ Illustrative financial statements (Good Group) ▶ Complete archive of <i>IFRS Outlook</i> and other publications available at ey.com/IFRS ▶ International GAAP disclosure checklist ▶ Online tool - featuring version control, sophisticated filtering and views, secure transfer, progress reports and downloads ▶ Desktop tool - many of the same features of online, but for use in disconnected environment 		