# Earnings Per Share (IAS 33) Training Course

Professional Development Training Course Outline

| | | | |
|---|---|---|---|
| **Category** | ACCOUNTING & FINANCE | **Duration** | 5 Days |
| **Base Fee** | $1,500 USD | **Delivery Mode** | Online / On-site Hybrid |

## Course Introduction

Earnings Per Share under IAS 33 is one of the most critical financial reporting metrics used globally to assess corporate profitability, investor value, and market performance. Earnings Per Share (IAS 33) Training Course provides a comprehensive, practical, and up-to-date understanding of IAS 33 requirements, focusing on the calculation, presentation, and disclosure of basic and diluted earnings per share. Participants will gain deep insights into financial reporting standards, capital structure impacts, and investor-driven performance indicators, all aligned with current IFRS trends and global accounting practices.

In today’s competitive financial landscape, mastering EPS calculations and disclosures is essential for accountants, financial analysts, auditors, and corporate decision-makers. This course integrates real-world applications, global case studies, and emerging financial reporting trends to ensure participants develop high-demand skills in financial analysis, compliance, and strategic reporting. The program emphasizes accuracy, transparency, and consistency in earnings reporting to enhance stakeholder confidence and regulatory compliance.

## Programme Curriculum

**Earnings Per Share (IAS 33) Training Course**

**Introduction**

Earnings Per Share under IAS 33 is one of the most critical financial reporting metrics used globally to assess corporate profitability, investor value, and market performance. Earnings Per Share (IAS 33) Training Course provides a comprehensive, practical, and up-to-date understanding of IAS 33 requirements, focusing on the calculation, presentation, and disclosure of basic and diluted earnings per share. Participants will gain deep insights into financial reporting standards, capital structure impacts, and investor-driven performance indicators,

all aligned with current IFRS trends and global accounting practices.

In today's competitive financial landscape, mastering EPS calculations and disclosures is essential for accountants, financial analysts, auditors, and corporate decision-makers. This course integrates real-world applications, global case studies, and emerging financial reporting trends to ensure participants develop high-demand skills in financial analysis, compliance, and strategic reporting. The program emphasizes accuracy, transparency, and consistency in earnings reporting to enhance stakeholder confidence and regulatory compliance.

**Course Objectives**

1. Understand IAS 33 fundamentals and global financial reporting standards
2. Master basic and diluted earnings per share calculations
3. Analyze capital structure and its impact on EPS
4. Apply IFRS-compliant financial reporting techniques
5. Interpret financial statements using EPS metrics
6. Evaluate convertible instruments and their EPS implications
7. Implement anti-dilution and dilution adjustments accurately
8. Enhance investor-focused financial analysis skills
9. Strengthen compliance with international accounting standards
10. Integrate EPS into corporate financial strategy
11. Improve financial transparency and disclosure quality
12. Apply advanced financial modeling for EPS forecasting
13. Develop expertise in global accounting best practices

**Organizational Benefits**

- Improved financial reporting accuracy and consistency
- Enhanced investor confidence and transparency
- Strengthened compliance with IFRS standards
- Better strategic financial decision-making
- Increased efficiency in financial analysis processes
- Reduced risk of reporting errors and regulatory penalties
- Enhanced corporate governance and accountability
- Improved financial communication with stakeholders

**Target Audiences**

1. Financial Analysts
2. Accountants and Auditors
3. Finance Managers
4. Investment Analysts
5. Corporate Executives
6. Financial Controllers
7. Risk and Compliance Officers
8. Accounting Students and Professionals

**Course Duration:** 5 days

**Course Modules**

**Module 1: Introduction to IAS 33 and EPS Concepts**

- Overview of IAS 33 framework and objectives
- Importance of EPS in financial markets
- Basic vs diluted EPS concepts
- Key definitions and terminology
- Regulatory requirements and compliance
- Global case study: multinational company EPS reporting

**Module 2: Basic Earnings Per Share Calculation**

- Net profit attribution to ordinary shareholders
- Weighted average number of shares
- Adjustments for dividends and capital changes
- Presentation in financial statements
- Common calculation errors and corrections
- Global case study: listed company EPS computation

**Module 3: Diluted Earnings Per Share**

- Understanding potential ordinary shares
- Convertible instruments and their impact
- Options, warrants, and contingently issuable shares
- Anti-dilution rules and adjustments
- Complex capital structures
- Global case study: technology firm dilution analysis

**Module 4: Share Capital Changes and EPS Impact**

- Bonus issues and share splits
- Rights issues and adjustments
- Treasury shares treatment
- Retrospective adjustments
- Equity restructuring effects
- Global case study: corporate restructuring scenario

**Module 5: Presentation and Disclosure Requirements**

- IAS 33 disclosure standards
- Financial statement presentation
- Notes to accounts and transparency
- Comparative reporting requirements
- Compliance with IFRS guidelines
- Global case study: annual report analysis

**Module 6: Advanced EPS Calculations**

- Complex financial instruments
- Multi-element capital structures
- Earnings adjustments and normalization
- EPS forecasting techniques
- Sensitivity analysis
- Global case study: financial modeling example

**Module 7: EPS in Financial Analysis and Decision Making**

- Investor interpretation of EPS
- EPS vs other financial ratios
- Market valuation implications
- Strategic financial planning
- Performance benchmarking
- Global case study: investment decision scenario

**Module 8: Practical Applications and Case Studies**

- Real-world EPS calculations
- IFRS compliance exercises
- Industry-specific EPS challenges
- Error detection and correction
- Best practices in reporting
- Global case study: cross-industry comparison

**Training Methodology**

- Interactive lectures with practical examples
- Real-world case studies and global scenarios
- Hands-on exercises and financial modeling
- Group discussions and peer learning
- IFRS-based problem-solving sessions
- Continuous assessment and feedback
- Use of financial tools and templates

- Expert-led training sessions

**Register as a group from 3 participants for a Discount**

**Send us an email: info@fineskilltrainingcenter.org or call** *+254769199797*

***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 Fineskill Training Center account, as indicated in the invoice so as to enable us prepare better for you.

## Upcoming Scheduled Sessions

| Start Date | End Date | Location | Price |
|---|---|---|---|
| **23 Nov 2026** | 27 Nov 2026 | Online | $1,000 |
| **23 Nov 2026** | 27 Nov 2026 | Physical | $1,500 |
| **23 Nov 2026** | 27 Nov 2026 | Physical | $3,000 |
| **23 Nov 2026** | 27 Nov 2026 | Physical | $3,000 |
| **23 Nov 2026** | 27 Nov 2026 | Physical | $6,000 |
| **23 Nov 2026** | 27 Nov 2026 | Physical | $4,500 |

| Start Date | End Date | Location | Price |
|---|---|---|---|
| **23 Nov 2026** | 27 Nov 2026 | Physical | $6,000 |
| **23 Nov 2026** | 27 Nov 2026 | Physical | $6,000 |

Ready to enroll or request a customized program? Book online or contact us:

**Register Online Now**

Email: info@fineskilltrainingcenter.com | Website: www.fineskilltrainingcenter.com