

Basford

Professional education
for accountants and auditors

BC iSpring On-Demand Courses

Flexible, self-paced CPD learning
for auditors and finance professionals.

Interactive. Practical. On demand.

**Featuring Survival Courses for Auditors
AASB, ASA, and Mandatory Climate Reporting**

Flexible packages available — choose
5+ or 10+ courses



Available year-round



	Course	Duration	Cost (GST incl)	Sign up Link
1	Survival Courses for Auditors— Revenue	2.5 hours	\$200	Sign up now
2	Survival Course for Auditors— Share-based Payments	2 hours	\$200	Sign up now
3	Survival Course for Auditors— Impairment	2.5 hours	\$200	Sign up now
4	Survival Course for Auditors— Financial Instruments	1.5 hours	\$200	Sign up now
5	Survival Course for Auditors— Leases	2 hours	\$200	Sign up now
6	Survival Course for Auditors— Junior Explorers	3 hours	\$200	Sign up now
7	Survival Course for Auditors— Convertible Notes	2 hours	\$200	Sign up now
8	Mastering Financial Statements Reviews	2 hours	\$200	Sign up now
9	Survival Course for Auditors— Auditing Going Concern	2 hours	\$200	Sign up now
10	Overview of AASB S2 Climate-related Disclosures	1 hour	\$200	Sign up now
11	Audit Foundations— Acceptance & Continuance, ETD, and Resources	2 hours	\$200	Sign up now
12	Group Audits in Depth – Applying ASA 600 with Confidence	3.5 hours	\$200	Sign up now
	5+ Courses package (Save \$150)		\$850	Sign up now
	10+ Courses Package (Save \$500)		\$1,500	Sign up now

 Important note when booking

iSpring log in and enrolment details will be sent from Basford Consulting Training within 24 hours after purchase. **There is no expiry date on the courses.** Please disregard the event date and timing on the TryBooking site and your TryBooking ticket. TryBooking requires a date and time to be set as a mandatory parameter for each event.

1. Course Descriptions

1.1. Survival Courses for Auditors - Revenue

 Duration: 2.5 hours

Build your confidence in auditing revenue with this interactive, on-demand course on *AASB15 Revenue from Contracts with Customers*. Designed for real-world application, it blends technical guidance with practical examples, knowledge checks, and interactive quizzes.

You'll explore why revenue is often misstated and how to identify key risk areas. By the end, you'll be equipped to apply the AASB 15 Five-Step Model effectively, raise issues for consultation, and reduce the risk of materially misstated financial statements.

What You'll Learn:

- Why and how revenue misstatements occur
- Key audit requirements for auditing AASB 15
- Applying the Five-Step Model to real life examples
- How to test, allocate, and recognise revenue appropriately

Who Should Attend:

Auditing professionals seeking to strengthen their technical understanding and practical application of AASB 15.

 Sign up here: <https://www.trybooking.com/DAQRX>

Survival Course for Auditors - Revenue

11%

- Auditors' Survival Course on Revenue
- Reasons why revenue is misstated**
 - Deliberately misstate revenue
 - Overstate revenue
- Requirements to audit revenue recognition
- Compliance with ASA 315
- Overview of the 5 Step Model
- Auditing step 1 - Does the contract exist?
- Auditing step 1 - Linked transactions
- Auditing step 1 - Contract modifications
- Auditing step 2
- Auditing step 3
- Auditing step 3 - The reversal constraint

Chapter 1 of 14

Reasons why revenue is misstated

Revenue recognition represents a significant risk of material misstatement. In this section, we consider the key drivers to an entity misstating revenue.



1.2. Survival Course for Auditors - Share-based Payments

 Duration: 2 hours

Enhance your technical skills with this interactive, on-demand course on AASB 2 *Share-based Payments*. Designed to bridge theory and practice, it combines real-world examples and interactive quizzes to help you confidently identify and assess risks of material misstatement in share-based payment arrangements.

By the end of the course, you'll be able to recognise key risk areas, raise and consult on complex issues, and help minimise the risk of a set of materially misstated financial statements.

What You'll Learn:

- Why and how share-based payments are misstated
- How to identify and audit omitted or misclassified SBPs
- Understanding SBP conditions, valuation, and measurement
- Auditing equity-settled, cash-settled, and modified arrangements

Who Should Attend:

Auditing professionals looking to enhance their knowledge and confidence in auditing share-based payment arrangements.

 Sign up here: <https://www.trybooking.com/DAQWZ>

1.3. Survival Course for Auditors—Impairment

 Duration: 2.5 hours

Strengthen your technical confidence in auditing impairment under AASB 136 *Impairment of Assets* with this interactive, on-demand course. Through practical examples, you'll learn how to identify and assess key risks of material misstatement in impairment testing.

By the end of the course, you'll be able to recognise common problem areas, raise and consult appropriately on complex issues, and help reduce the risk of materially misstated financial statements arising from the incorrect application of AASB 136.

What You'll Learn:

- Why impairment of non-financial assets can be materially misstated
- Applying ISA 315, ISA 500, ISA 540 and ISA 620 to impairment audits
- Use of management experts and corporate finance teams
- Auditing omitted or incorrectly performed impairment tests
- Auditing at the incorrect level
- Errors in cash flows and discount rates in VIU models
- Auditing VIU and FVLCD models effectively

Who Should Attend:

Auditing professionals involved in impairment assessments or aiming to deepen their expertise in applying AASB 136.

 Sign up here: <https://www.trybooking.com/DAQZF>

1.4. Survival Course for Auditors—Financial Instruments

 Duration: 2 hours

Reduce the cost of errors and the risk of material misstatements with this interactive, on-demand course focused on AASB 9 *Financial Instruments* and AASB 132 *Financial Instruments: Presentation*.

Through practical examples, you'll learn how to identify, assess, and respond to key risks when auditing financial instruments.

By the end of the course, you'll be able to recognise high-risk areas, raise and consult on complex issues, and help ensure accurate and compliant financial reporting.

What You'll Learn:

- Applying ASA 315 to audits of financial instruments
- Key definitions and classification principles under AASB 9 and AASB 132
- Recognition, measurement, and impairment requirements
- Identifying and auditing derivatives and financial guarantee contracts
- Common audit issues: recognition, classification, measurement, and impairment

Who Should Attend:

Auditing professionals seeking to strengthen their technical understanding and practical application of AASB 9 and AASB 132.

 Sign up here: <https://www.trybooking.com/DARAB>

1.5. Survival Course for Auditors—Leases

 Duration: 2 hours

Reduce the cost of errors and the risk of material misstatements with this interactive, on-demand course focused on AASB 16 *Leases*. Through practical examples, you'll learn how to identify and assess key risks in lease accounting and auditing.

By the end of the course, you'll be able to recognise where misstatements commonly occur, raise and consult appropriately on complex issues, and help ensure accurate and compliant financial reporting.

What You'll Learn:

- Why lease accounting can result in material misstatements
- Applying ASA 315 to the audit of leases
- Definition of a lease and common recognition errors
- Auditing lease journals, estimates, and modifications
- Identifying and testing omitted or incorrectly classified leases

Who Should Attend:

Auditing professionals seeking to enhance their technical knowledge and practical application of AASB 16 *Leases*.

 Sign up here: <https://www.trybooking.com/DARAG>

1.6. Survival Course for Auditors—Junior Explorers

 Duration: 2.5 hours

Reduce the cost of errors and the risk of material misstatements with this interactive, on-demand course focused on auditing junior explorers and exploration expenditure under *AASB 6 Exploration for and Evaluation of Mineral Resources*.

Through practical examples, you'll learn how to identify common transactions, key risks, and frequent areas of material misstatement in the exploration and evaluation phase.

By the end of the course, you'll be able to recognise and consult on complex accounting and auditing issues, helping ensure accurate and reliable financial reporting.

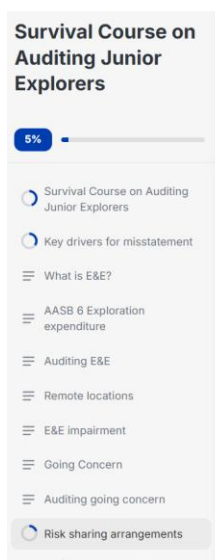
What You'll Learn:

- Key drivers of misstatement in exploration entities
- Understanding and auditing E&E expenditure and impairment
- Assessing going concern and risk-sharing arrangements
- Auditing acquisitions, funding, and share-based payments
- Addressing challenges of remote operations

Who Should Attend:

Auditing professionals working with exploration or mining entities, or those seeking to deepen their knowledge of AASB 6 and related audit considerations.

 Sign up here: <https://www.trybooking.com/DARAH>



Risk sharing arrangements

A variety of risk sharing arrangements are entered into by Junior Explorer's due to the high cost and risk associated with exploring and evaluating mineral resources



1.7. Survival Course for Auditors—Convertible Notes

 Duration: 2 hours

Reduce the cost of errors and the risk of material misstatements with this interactive, on-demand course focused on AASB 132 *Financial Instruments: Presentation* and AASB 9 *Financial Instruments*.

Through practical examples, you'll learn how to identify and audit complex convertible note arrangements and address common problem areas in recognition, classification, and measurement.

By the end of the course, you'll be able to recognise key risks, raise and consult on complex issues, and help ensure accurate and compliant financial reporting.

What You'll Learn:

- Why convertible notes can result in material misstatements
- Applying ASA 315 to the audit of convertible notes
- Accounting requirements and classification under AASB 132 and AASB 9
- Auditing compound and derivative components
- Convertible into fixed or variable number of shares
- Auditing embedded derivatives and multi-element instruments
- Common practice issues and audit pitfalls

Who Should Attend:

Auditing professionals seeking to strengthen their technical understanding and practical application of AASB 132 and AASB 9.

 Sign up here: <https://www.trybooking.com/DARBM>

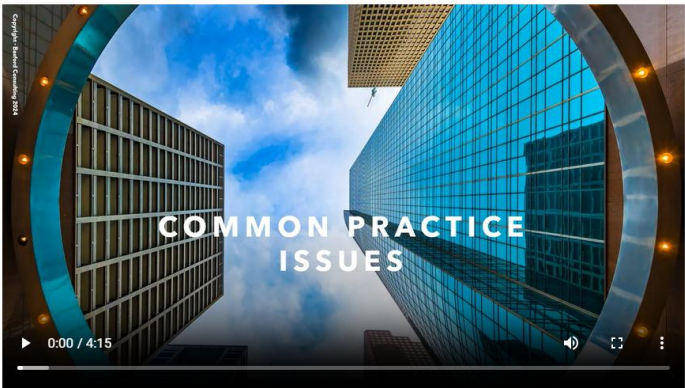
Auditors' Survival Course on Convertible Notes

10% 

-  Auditors' Survival Course on Convertible Notes
-  Overview as to why convertible notes can resu...
-  ASA 315 - Auditing convertible notes
-  Overview of the accounting requirements on convertibl...
-  Convertible into fixed number of shares
-  Auditing compound financial instruments
-  Convertible into a variable number of shares
-  Auditing convertible notes with only liability...
-  Convertible note with an embedded derivative

Common practice issues

In this section we consider common practice issues that can result in a material misstatement as a result of an entity failing to correctly account for its convertible notes.



0:00 / 4:15

1.8. Mastering Financial Statements Reviews

 Duration: 2 hours

Reduce the cost of errors and the risk of material misstatements with this interactive, on-demand course designed to build your confidence in reviewing financial statements for compliance with Australian Accounting Standards.

Through practical examples, review tips, and illustrative case studies, you'll gain the tools and insight needed to identify disclosure deficiencies, assess presentation quality, and ensure financial statements meet professional and regulatory expectations.

By the end of the course, you'll be equipped with the knowledge and skills to confidently review a complete set of financial statements and supporting notes.

What You'll Learn:

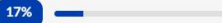
- Key considerations when reviewing primary financial statements and disclosures
- Common disclosure deficiencies and practical review tips
- Evaluating going concern, judgements, and estimation uncertainty
- Reviewing key notes: revenue, segments, tax, goodwill, share-based payments, and financial risk
- Applying fair value and impairment disclosures effectively

Who Should Attend:

Auditing professionals involved in financial statement reviews or seeking to strengthen their technical review capability.

 Sign up here: <https://www.trybooking.com/DARBN>

Mastering Financial Statements Reviews for Auditors

17% 

 Mastering Financial Statements Review for...

Introduction

Aim of the course

Complete all the embedded Tasks and the Review Quiz to pass th...

 Auditing Disclosures

 Illustrative Financial Statements

 General considerations

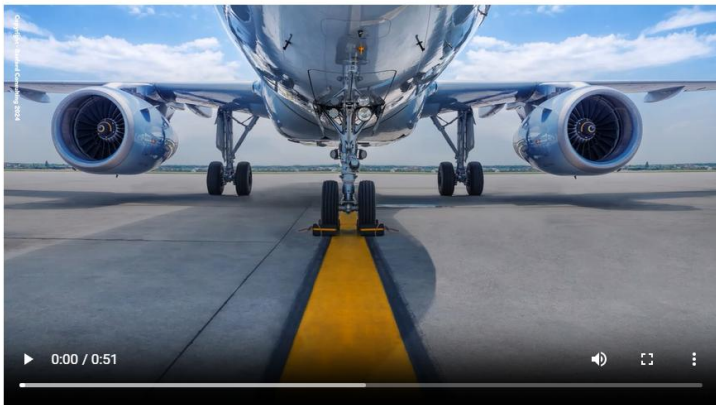
 Statement of profit or loss and other comprehensive income

 Statement of Financial Position

 Statement of Changes in Equity

Mastering Financial Statements Review for Auditors

Welcome on board the Mastering Financial Statements Review Course for Auditors.



1.9. Survival Course for Auditors—Auditing Going Concern

 Duration: 2 hours

Reduce the cost of errors and the risk of material misstatements with this interactive, on-demand course focused on ASA 570 *Going Concern* and AASB 101 *Presentation of Financial Statements*.

You'll learn how to identify, assess, and respond to going concern risks — from evaluating management's assessment to forming the appropriate audit opinion.

By the end of the course, you'll be able to confidently assess an entity's ability to continue as a going concern, recognise red flags, and ensure accurate and compliant financial reporting in accordance with auditing and accounting standards.

What You'll Learn:

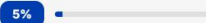
- Understanding and applying ASA 570 and AASB 101
- Performing risk assessment procedures and evaluating management's assessment
- Identifying signs of financial distress and liquidation risk
- Evaluating material uncertainty and forming audit opinions
- Addressing loan covenant breaches and classification issues
- Common pitfalls in auditing going concern
- Considering subsequent events in the going concern assessment

Who Should Attend:

Auditing professionals involved in assessing going concern assumptions or reviewing financial statements under ASA 570 and AASB 101.

 Sign up here: <https://www.trybooking.com/DGQQT>

Survival Course for Auditors - Auditing Going Concern

5% 

 Aim & Objective

 Overview

Disclosure and Audit Responsibilities under AA...

Auditor's Responsibilities When Material...

What the Audit Opinion Communicates

Why Going Concern is Pervasive in the Audit

Increased Risk of Material Misstatement

Knowledge Spot Check

≡ AASB 101

Overview

When a company fails, the impact can be significant for shareholders, financiers, employees, and suppliers—many of whom are users of the entity's financial report. In such situations, scrutiny often falls on the most recent financial report to assess whether it appropriately highlighted any material uncertainties regarding the entity's ability to continue as a going concern.



1.10. Overview of AASB S2 Climate-related Disclosures

 Duration: 1 hour

Stay ahead of evolving reporting standards with this interactive, on-demand course on AASB S2 *Climate-related Disclosures*. Designed as a practical survival guide for auditors, it simplifies complex disclosure requirements into clear, actionable insights you can immediately apply.

Accessible anytime, anywhere, on any device, this course can also be revisited at your own pace—perfect for busy professionals who want to stay current.

You'll gain a solid understanding of the structure and intent of AASB S2 and learn how to report on climate-related risks and opportunities with confidence and consistency.

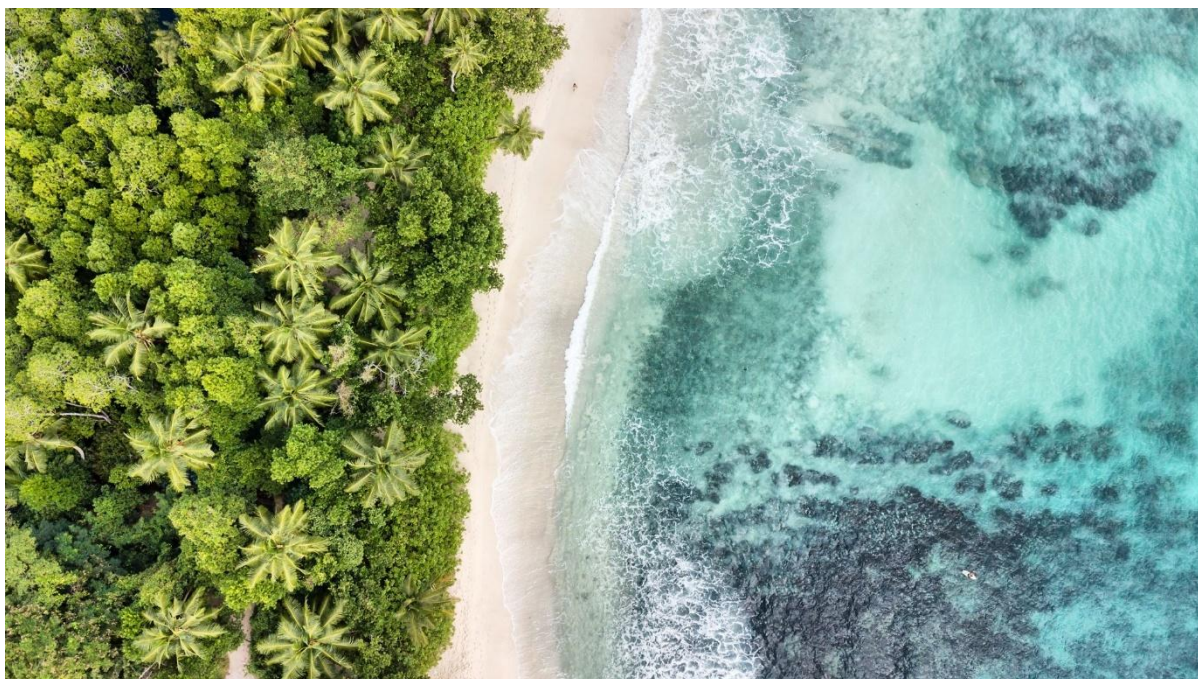
What You'll Learn:

- Conceptual foundations and structure of AASB S2
- Objectives and principles of climate-related disclosures
- Governance and strategy disclosures
- Risk management and alignment with financial reporting
- Metrics, targets, and performance measurement
- Assurance considerations for climate-related information

Who Should Attend:

Accountants, auditors, CFOs, sustainability officers, risk managers, and governance professionals preparing or assuring climate-related disclosures under AASB S1 and S2.

 Sign up here: <https://www.trybooking.com/DGQQW>



1.11. Audit Foundations—Acceptance & Continuance, ETD, and Resources

 Duration: 2 hours

Build a strong foundation in audit quality with this comprehensive, interactive course designed to strengthen your understanding of key audit fundamentals across three core areas: client acceptance and continuance, engagement team discussions, and resources to perform an audit.

You'll explore how to comply with ASQM 1, ASA 220, ASA 240, ASA 315, ASA 550, and ASA 600 — and understand what can go wrong when quality management principles are not effectively applied.

By the end of the course, you'll be able to identify and respond to quality risks, conduct effective team discussions, assess client acceptance, and ensure your audit is appropriately resourced to deliver quality outcomes.

What You'll Learn:

- Client acceptance and continuance procedures
- Key engagement team discussions and risk identification
- Applying ASQM 1 and ASA 220 to audit quality management
- Managing human, technological, and intellectual resources
- Working effectively with service providers
- Understanding key risks in related parties and group audits
- Common pitfalls and lessons from practice

Who Should Attend:

Auditing professionals involved in planning, leading, or reviewing audit engagements who want to enhance their application of quality management and engagement standards.

 Sign up here: <https://www.trybooking.com/DGQRE>



1.12. Group Audits in Depth – Applying ASA 600 with Confidence

 Duration: 3.5 hours

Strengthen your technical capability and audit confidence with this comprehensive, interactive course on ASA 600 *Special Considerations – Audits of a Group Financial Report (Including the Work of Component Auditors)*.

Across three hours of practical learning, you'll explore how to plan, perform, and review group audits effectively — from acceptance and strategy through to communication, consolidation, and reporting. You'll learn how to apply ASA 600 alongside other relevant standards, ensuring audit quality and compliance at every stage.

By the end of the course, you'll be able to identify and assess key risks, evaluate component auditor work, coordinate across group engagements, and help reduce the risk of material misstatements in group financial reports.

What You'll Learn:

- Acceptance and continuance considerations
- Achieving audit quality under ASA 600 and ASA 220
- Developing and documenting the overall group audit strategy and plan
- Communication with group management and component auditors
- Evaluating the sufficiency of audit evidence and component auditor work
- Understanding group internal controls and responding to risks
- Auditing consolidation processes, fraud, and subsequent events
- Leadership responsibilities, engagement performance, and reporting

Who Should Attend:

Auditing professionals involved in planning, performing, or reviewing group audits, or those seeking a deeper understanding of ASA 600 and its practical application.

 Sign up here: <https://www.trybooking.com/DGQQI>

1.13. BC iSpring On-Demand Courses – 5+ Courses Package

The BC iSpring On-Demand 5+ Courses Package offers flexibility and value for professionals looking to enhance their skills at their own pace.

- Select any five courses from our BC iSpring On-Demand Courses.
- Price: \$850 total (save \$150 compared to individual course purchases).
- Mix and match from any of our BC iSpring On-Demand Courses to build your own tailored learning path.
- Option to add more courses for \$170 each
- Access the courses anytime, anywhere

Perfect for professionals looking to grow their expertise, stay current, and invest in ongoing development — on their own schedule.

 Sign up here: <https://www.trybooking.com/DGQMT>

1.14. BC iSpring On-Demand Courses – 10+ Courses Package

The BC iSpring On-Demand 10+ Courses Package offers flexibility and exceptional value for professionals looking to enhance their skills at their own pace.

- Select any ten courses from our BC iSpring On-Demand Courses.
- Price: \$1,500 total (save \$500 compared to individual course purchases).
- Mix and match from any of our BC iSpring On-Demand Courses to build your own tailored learning path.
- Option to add more courses for \$150 each.
- Access the courses anytime, anywhere

Perfect for professionals looking to grow their expertise, stay current, and invest in ongoing development — on their own schedule.

👉 Sign up here: <https://www.trybooking.com/DGQQQ>

