

# Accounting challenges in corporate treasury



## Accounting challenges in corporate treasury

- Quick introduction to corporate treasury (role and responsibility of the treasury team, types of risks a company has)
- What are the options for managing those risks?
- What are the benefits of using hedge accounting for a company?
- Under what conditions can a company apply hedge accounting?
- How should derivatives and hedging transactions be treated under IFRS?
- What is the difference between factoring arrangement and supplier finance arrangement?
- How to account for factoring and supplier finance arrangements according to IFRS?

During the practice-oriented training, participants will gain a comprehensive understanding of the most common derivatives and hedging transactions in corporate treasury together with their accounting treatment according to IFRS.

They also gain insight into the accounting treatment of customer- and supplier finance arrangements.

We recommend our training to those working in the field of accounting and controlling and to those interested in corporate treasury.



# Topics covered during the training:

## Introduction to corporate treasury

- What type of risks is a company exposed to
- Risk management strategy and objectives
- Main types of derivatives and their accounting treatment

## Hedge accounting under IFRS

- What is the purpose of hedge accounting?
- Conditions for the application of hedge accounting
- Main types of hedge accounting
- Hedge accounting in detail (hedging instruments, hedged items, hedge ratio, effectiveness, discontinuation, etc.)
- Practical examples according to IFRS

## Factoring and supplier finance arrangements

- Accounting treatment of factoring arrangements according to IFRS
- Accounting treatment of supplier finance agreements according to IFRS
- The effects of these arrangements on the financial statements and key performance indicators

## About the course

- Date: 25 April 2023 (10:00 - 17:30 EET)
- Price: EUR 450 excl. VAT
- Location: online

## Speakers:



**Péter Heronyányi**  
Director



**Lívia Márkus-Rácz**  
Senior manager

## Registration

In connection with technical and organisational issues before or during the session, please contact us at [bg\\_pwcacademy@pwc.com](mailto:bg_pwcacademy@pwc.com), [yana.yaneva@pwc.com](mailto:yana.yaneva@pwc.com), [stefania.stoimenova@pwc.com](mailto:stefania.stoimenova@pwc.com)

