

Overview

International Financial Reporting Standards are the world's most widely applied accounting standards and are constantly evolving. Course will provide an update on all the latest developments and trends in IFRS globally. Like 2021, the year 2022 also doesn't hold that much change in International Financial Reporting Standards than the earlier years, although there were some minor standard modifications. The currently introduced changes to accounting standards provide a number of clarifications or practical simplifications that may be helpful for preparers of financial statements.

Course will provide an update on all the latest developments and trends in IFRS, including IFRIC agenda decisions, illustrating them with practical examples and questions. Beside the amendments, other hot topics will be discussed as well, like leases related hot topics, how to treat business combinations under common control, how to treat borrowing modifications, what is important to know about a sale and leaseback transaction, etc.



Agenda

- IFRS 16 Leases Hot topics (lease term reassessment, lease modification, impairment and IFRS 16)
- Business combinations under common control
- ESG accounting implications
- Cash Received via Electronic Transfer as Settlement for a Financial Asset
- Sale and leaseback
- Borrowing modifications
- Intragroup financial guarantees
- ECL calculation questions for loans
- New standard amendments, IFRIC agenda decisions and IASB's workplan.







IFRS Update 2022



12 October 2022 | 11:00 – 17:00 EEST



Live-online sessionGoogle Meet Platform



€ 250 excl. VAT per person



Training will be delivered in English

For more information about our courses, contact our team:

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Lecturer:

Gábor Balázs

Gábor has been a PwC Academy Partner for nine years, leading the Accounting Advisory Services and PwC Academies in CEE/CIS, supporting large clients in the regions for capital market transactions, complex accounting matters and transition to new accounting. One of Gabor's favorite topics is accounting treatment of cryptocurrencies. He is a member of PwC's global cryptocurrency accounting working group.

He is also an IFRS technical partner covering 29 countries from Central and Eastern Europe and Asia. He is the co-author of the PwC IFRS Manual of Accounting (Deferred Tax Section) and he delivers IFRS training across CEE and CIS.

He is a champion in digital education, his vision being to make accounting knowledge available for all using new technologies like Augmented Reality, Virtual Reality and even blockcert/blockchain. Gabor is a real IFRS expert, one can always learn new things from him about IFRS and thanks to his experience, he can share interesting practical examples related to any accounting topics.