

# *PwC Academy* **International Financial Reporting Standards. Part 2 Theory and Practice**



PricewaterhouseCoopers LLC is an ACCA  
Registered Continuing Professional Development  
(CPD) Provider.



## ***Target Audience***

IFRS and Ukrainian GAAP accounting professionals, internal auditors and controllers, investment department professionals, software implementation experts.

## ***Training Objectives***

Build fundamental IFRS knowledge and develop practical skills to enable the students to start preparing IFRS financial statements independently in the shortest possible time.

## ***Duration***

16 academic hours (2 days)  
CPD units: 16

## ***Practical Aspects***

Methodological framework will be illustrated by case studies and practical questions.

## ***Date and Location***

9.30 a.m. – 5 p.m., PricewaterhouseCoopers office.

PricewaterhouseCoopers provides industry-focused assurance, tax and advisory services to build public trust and enhance value for its clients and their stakeholders. More than 146,000 people in 150 countries across our network share their thinking, experience and solutions to develop fresh perspectives and practical advice.

In Ukraine, our client base includes the largest Ukrainian and multinational companies, as well as government institutions. Our close interaction with economic and state bodies allow us to keep up with the fast changing environment in which businesses have to work in Ukraine. We have over 300 professionals in Ukraine who are focused on providing you with constructive and efficient advice for your specific business.

### **Our contacts**

Our offices are located in the central part of Kiev.  
We offer training in the comfortable and fully equipped office space.

**Irina Blinova** – PwC Academy Leader, Ukraine.

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## Training Curriculum of International Financial Reporting Standards (Part 2)

No	Topic / Action
1	IAS 7, Cash Flow Statement <ul style="list-style-type: none"> <li>▪Cash Flow Statement Structure</li> <li>▪Indirect Method. Pro forma Cash Flow Statement</li> <li>▪Pro forma Cash Flows Statement</li> <li>▪Cash Flow Statement Analysis</li> </ul>
2	IAS 16, Property, Plant and Equipment <ul style="list-style-type: none"> <li>▪Definitions</li> <li>▪Recognition, Measurement and Cost Components</li> <li>▪Subsequent Measurement of Property, Plant and Equipment</li> <li>▪Depreciation under IFRS</li> <li>▪Subsequent Costs for PPE Items</li> <li>▪Disposals</li> <li>▪Disclosures</li> </ul>
3	IAS 17, Leases <ul style="list-style-type: none"> <li>▪Operating and Finance Leases</li> <li>▪Classification of Leases</li> <li>▪Finance Leases in the Financial Statements of Lessors and Lessees</li> <li>▪Operating Leases in the Financial Statements of Lessors and Lessees</li> <li>▪Costs for Leased Assets</li> <li>▪Sale and Leaseback Transactions</li> <li>▪Presentation and Disclosures</li> </ul>
4	IAS 32 and IAS 39, Financial Instruments <ul style="list-style-type: none"> <li>▪Financial Instrument Concept</li> <li>▪Classification of Financial Instruments</li> <li>▪Measurement of Financial Instruments</li> <li>▪Accounting Treatment</li> <li>▪Embedded Derivatives and Measurement</li> <li>▪Changes in Classification</li> <li>▪Impairment of Financial Assets</li> <li>▪Disclosure Requirements</li> </ul>
5	IAS 36, Impairment of Assets <ul style="list-style-type: none"> <li>▪Impairment of Assets Indicators</li> <li>▪Impairment Test</li> <li>▪Fair Value Less Cost to Sell</li> <li>▪Value in Use</li> <li>▪Impairment Loss Recognition</li> <li>▪Impairment Loss Recovery</li> </ul>
6	IAS 40, Investment Property Investment Property Concept and Accounting Treatment
7	IFRS 1, First-time Adoption of International Financial Reporting Standards