

E-learning courses with PwC's Academy

PwC's Academy

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IFRS e-learnings in English (45-60 minutes)

- Introduction to IFRS - IAS 1 Presentation of Financial Statements
- IAS 2 Inventories
- IAS 7 Cash flow statements
- IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors
- IAS 10 Events after the Reporting Period
- IAS 12 Income taxes
- IAS 16 Property, plant and equipment
- IAS 23 Borrowing Costs
- IAS 36 Impairment of assets
- IAS 37 Provisions, contingent liabilities and contingent assets
- IAS 38 Intangible assets

- IFRS 1 First-time Adoption of International Financial Reporting Standards
- IFRS 9 Financial instruments for corporates
- IFRS 10 Consolidated financial statements
- IFRS 13 Fair Value Measurement
- IFRS 15 Revenue from contracts with customers
- IFRS 16 Lease
- IFRS 16 – New leasing standard gamified training
(3 hours)

IFRS e-learnings in Russian

- Введение в МСФО (IFRS)
- МСФО (IAS) 7 Отчет о движении денежных средств
- МСФО (IAS) 16 Основные средства
- МСФО (IAS) 36 Обесценение активов
- МСФО (IAS) 37 Резервы, условные обязательства и условные активы
- МСФО (IFRS) 10 Консолидированная финансовая отчетность

Each e-learning follows the same method:

- Modules: introduction, definitions, recognition, measurement, disclosures, final test;
- A series of exercises and knowledge checks embedded in the course in order to facilitate and test comprehension;
- A final test that allows the user unlimited attempts, which is accessible to the user only at the completion of all the previous e-learning modules;
- In the “Resources”, user can access additional documents regarding the given topic.

US CPA CPE
accreditation

All together 16
CPA CPE credit
points are
accredited by
NASBA



Implementation scenarios

Scenario A: Cloud solution

A

PwC's Academy e-learning courses are available by Corporate users via PwC's Academy online learning management system (Cornerstone)

The user interface is normally PwC Academy branded, however it can easily be branded for your Corporate brand characteristics.

PwC managing participants, provides progress reports, but the primary repository of user data is the Corporate.

*A SCORM package includes the training content and enables real time exchange of data with the LMS

Scenario B: Client On-premise solution

B

eLearning SCORM packages running on your Corporate learning management system

- PwC's Academy provides the e-learning files in a SCORM package* which are compatible to your Corporate LMS, flexible and runs on any system and no extra costs for future migrations.
- Users are managed by Corporate L&D team
- PwC provides updates on the existing modules based on contract terms.

The slide is titled 'IFRS 9 for Corporates' and features a red header bar with the PwC logo. The main content area is divided into two sections: a red box on the left and a grid of hexagons on the right. The red box contains the text 'Forward looking information' and 'Definitions'. The grid of hexagons contains nine items, each with a color-coded background and a title:

- Changes in economic, regulatory, legal, technological environment
- Unemployment rate
- Significant changes in market factors and in the macroeconomic conditions
- Changes in the customers' profiles (portfolio assessment)
- Changes in operating results
- Changes in the value of supporting collateral – e.g. market prices
- Macroeconomic data (increase/decrease in GDP, investments level)
- Significant changes in external and internal credit rating
- Changes in the global economy/market

Below this slide is another slide titled 'IAS 7 Statement of Cash Flows' with a red header bar. The main content area is divided into two sections: a red box on the left and a grid of boxes on the right. The red box contains the text 'Introduction' and 'Classification of cash flows'. The grid of boxes contains three items:

- Cash flow statement
- Operating activities
- Investing activities
- Financing activities

At the bottom of the slide are navigation buttons for 'PREV' and 'NEXT'.



IFRS 16 gamified training

The only gamified learning solution teaching IFRS16
Financial crime story – in virtual „Escape Room” format
„Serious” Game – containing 300 real life leasing questions
Suggested for anyone working with lease contracts, assets,
legal issues, procurement, finance, accounting, etc.

Both for users with or without prior IFRS16 knowledge
Users can continue the game where they left off at any time
Leaderboard: Participants can compare their results with the
score of others within the organisation
The game can be played unlimited times and results improved until
maximum score reached