

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
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- 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

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

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.

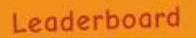
The image displays four screenshots of PwC Academy e-learning modules, illustrating the implementation scenarios for different accounting standards.

IFRS 9 for Corporates: This module focuses on forward-looking information. It includes a central diagram with eight hexagons representing various factors: Unemployment rate, Significant changes in market factors and in the macroeconomic conditions, Changes in operating results, Changes in the global economy/market, Macroeconomic data (increase/decrease in GDP, investments level), Changes in the value of supporting collateral – e.g. market prices, Changes in economic, regulatory, legal, technological environment, and Changes in the customers' profiles (portfolio assessment). The text explains that forward-looking information should be used alongside historical data and that examples for trade receivables and other financial assets are provided.

Definitions: This module covers the categories of Property, Plant and Equipment (PP&E). It lists five categories: Land and buildings, Vehicles and machinery, Furniture, fittings and equipment, and Construction in progress. Each category is represented by a colored box with an icon and a brief description. For example, 'Vehicles and machinery' includes production lines, motor vehicles, and computer hardware.

IAS 7 Statement of Cash Flows: This module introduces the classification of cash flows. It states that the standard requires cash flows to be classified according to the activity which gives rise to the cash flow. The cash flow statement is split into three categories: operating activities, investing activities, and financing activities. It also mentions that the aggregate of the three cash flows together with FX (foreign exchange) effect give the movement of cash and cash equivalents in the balance sheet. A diagram shows the 'Cash flow statement' branching into these three categories.

Definitions: This module provides a detailed diagram of the 'Cash flow statement'. It shows the 'Cash flow statement' box branching into three categories: Operating activities, Investing activities, and Financing activities. The diagram uses color-coded boxes to represent each category.



- 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