



PwC's new product: e-learnings



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 27 Separate financial statements

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 9 Financial instruments for Banks

IFRS 10 Consolidated financial statements

IFRS 11 Joint Arrangements

IFRS 13 Fair Value Measurement

IFRS 15 Revenue from contracts with customers

IFRS 16 Lease

IFRS 16 – New leasing standard gamified training (3 hours)

ACCA CPD points

US CPA CPE accreditation
approved by NASBA



IFRS e-learnings for insurers

IFRS 9

- Introduction to IFRS 9 financial instruments
- Classification and measurement under IFRS 9
- Impairment under IFRS 9
- IFRS 9 in practice – cases
- Introduction to hedge accounting under IFRS 9

IFRS 17

- Introduction to IFRS 17
- IFRS 17 measurement models – non-practicing contracts
- IFRS 17 measurement models – participating contracts
- IFRS 17 presentation and disclosure
- IFRS 17 level of aggregation, transition, reinsurance and other topics
- IFRS 17 in practice – cases
- Link between IFRS 17 and Solvency II

Insurers have expressed an urgent need to increase the knowledge of their global employees with respect to IFRS developments. Together with our clients, we identified relevant topics and the preferred learning tool: e-learnings. This will allow insurers to update their organisation on IFRS developments that are relevant to their industry and to distribute this globally at relatively low costs. Anytime, anywhere.

For whom:

Our IFRS e-learnings are specifically designed for those in financial and actuarial functions within insurers. These modules are also of interest to those working within Reporting, Controlling, IT, Internal Audit, Risk, ALM / Treasury, Account Management and Tax Subject Matter Expertise. The IFRS subject matter experts within our Capital Markets and Accounting Advisory Services group have designed the modules together with learning experts. They have extensive knowledge of and experience in implementing IFRS for insurers and other financial institutions. In designing the modules, they have focused on the relevance and impact of IFRS, in theory and in practice, for insurers specifically.



Banking e-learning modules (English)

Cybersecurity for Banks (45 min)

Today's companies face a vast array of cyber risks — both known and unexpected. Some risks turn into crises that have significant implications for operations or even a company's future. Given this setting, it's a challenge for boards to get comfortable with addressing cyber threats appropriately — but it's a critical responsibility. Boards frequently delegate elements of risk oversight to committees — most commonly to the audit committee. But ultimately the responsibility for cyber risk oversight resides with the full board, and each director should understand the key threats facing the company.

This module helps boards better understand the changing landscape of cybersecurity oversight, management's role in managing crisis, and effective ways to oversee the process. It also includes insights on how boards can most effectively discharge their responsibilities when a crisis strikes.

Banking e-learning modules (English)

Monitoring Bank's Performance (50 minute) ***(Financial and non-financial measures, best practices)***

After completing this e-learn you will be more familiar with different metrics, used in monitoring bank's performance.

After the introduction, financial statement related metrics will be discussed based on publicly available investor information, prepared by OTP Bank. The e-learn provides insight into the most important numbers and ratios, but also discusses related considerations, limitations, etc.

For monitoring bank's performance financial metrics are useful, but not sufficient. How can we monitor performance based on non-financial metrics? This topic is elaborated in the fourth chapter, after which suggested approaches to performance measurement are described in the closing remarks chapter of this e-learn.

COVID related financial reporting issues (2 hours 30 min)

The aim of the e-learning course is to provide essential knowledge about financial reporting issues under IFRS as a result of COVID-19 or any other crisis situation. The 2.5-hour course introduces the different accounting implications of the pandemic.

The course will answer the following questions:

- Can we apply the same procedures when as a result of COVID-19 there are lockdowns, social distancing, lower economic activity, economic downturn, government relief programmes, etc.?
- Which accounting standards should we focus on?
- What are the financial reporting implications of COVID-19 or any crisis situation?

Covid related:

Trust based remote working (2 hours 30 min)

It is recommended to everyone who needs to work in a remote format: managers working with distributed and virtual teams, company employees working with colleagues from other regions. The course deals with the following issues:

- Why do we need remote teams?
- Trust
- Remote team set-up, technology and tools
- Tips for remote employees
- Remote team working meetings
- Team building stages
- Motivation and engagement
- Project completion, manager's checklist

At the beginning and at the end of each modules we measure the "relation temperatures" of the team members that help us understand the dynamics of a remote team.

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