

E-learning COVID-19 related Financial Reporting Issues

You're not too late to make an impact



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 English Language Course** introduces the different accounting implications of the pandemic.

Registration fee: **275 GEL + 18% VAT**

[Registration Link](#)

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 ?

Presentation and disclosure issues:

- Events after the reporting period
- Going concern
- Current vs. non-current
- Disclosures related to estimates
- Financial risks
- Disclosures outside the FS
- Interim FS

Measurement and recognition issues:

- Impairment of non-financial assets
- Financial instruments
- Government grants
- Leases
- Fair value measurements
- Deferred tax assets/ liabilities
- Provisions
- Property, plant and equipment, Revenue, Others

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