

# Important IFRS Updates in brief

## Classroom training



**SPEAKER - Gábor BALÁZS,**  
PwC Hungary | partner | IFRS  
accounting advisory

IFRS latest developments and trends globally and regionally from the internationally acclaimed IFRS expert in collaboration with PwC's Academy in Georgia.

**International Financial Reporting Standards are the world's most widely applied accounting standards and are constantly evolving. Course will provide an update on all the latest developments and trends in IFRS globally.**

Like 2021, the year 2022 also doesn't hold that much change in International Financial Reporting Standards than the earlier years, although there were some minor standard modifications. The currently introduced changes to accounting standards provide a number of clarifications or practical simplifications that may be helpful for preparers of financial statements. Course will provide an update on all the latest developments and trends in IFRS, including IFRIC agenda decisions, illustrating them with practical examples and questions.

Beside the amendments, other hot topics will be discussed as well, like leases related hot topics, how to treat business combinations under common control, how to treat borrowing modifications, what is important to know about a sale and leaseback transaction, etc.

### Topics covered on the training:

- IFRS 16 - Leases - Hot topics (lease term reassessment, lease modification, impairment and IFRS 16)
- Business combinations under common control
- ESG - accounting implications
- Cash Received via Electronic Transfer as Settlement for a Financial Asset
- Sale and leaseback
- Borrowing modifications
- Intragroup financial guarantees
- ECL calculation questions for loans
- New standard amendments, IFRIC agenda decisions and IASB's workplan.

**19 May 2022 | 10:00 – 17:00 | Language: English**

800 GEL + 18% VAT, including 1 coffee break and lunch

**CORPORATE discount** 10% for 3 and more attendees from one company

Classroom

Venue: PwC Georgia Academy  
Address: King David Business  
Centre, 7th floor,  
#12 M. Aleksidze street

Possibility to submit a  
question upon  
registration

Please complete the registration form online via the Link [HERE](#)  
before **11 May 2022**

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