

PwC's Academy Playbook



Table of contents

Introduction to PwC's Academy	3
Our programmes	7
Our delivery	16
Our experiences	19
Appendix 1: In-house training curriculum	24
Appendix 2: eLearning catalogue	38



Our perspective

Over the last decade we have witnessed great changes in the business world. Development of new technologies and the availability of information has turned the speed of reactions-to-changes into the key factor of an organisation's survival in adapting to new conditions and gaining new knowledge.

A business needs an education programmes that are oriented towards the development of business skills and creating a stimulating organisational culture of innovation, dynamism and knowledge sharing that will support your organization to keep up with those changes.

We understand there is an expectation for programmes should be designed and run by people who understand the demands of the modern market both local and global.

Our differentiators

Our capabilities



Global perspectives and network



Technical expertise



Real-life examples and broad industry experiences

A one stop shop



Collaboration

Capacity building is not only financial, but you may get from other's perspective or create a separate session from our expertise

The choice is yours



Our programme

We develop our own programme related to current issues or needs from industry.



Your own programme

There's no one-size-fits-all answer. You may discuss your needs and your development objectives with us, and let's create the training together.



IFRS E-learning

Self-learning is a current trend, you can get access to our Basic IFRS e-learn database to deepen your IFRS knowledge.



Classroom type

Offline or online (supported by Cisco WebEx and Google Meet for online class)

PwC's Academy

A woman with dark hair tied back, wearing glasses and a brown sweater with a white collar, is sitting at a desk and writing in a notebook with a black pen. The background is a blurred office or classroom setting.

PwC's Academy is the educational business of PwC, our global network of professionals sets us apart from other providers.

Who we are?

Our goal is to help improve the knowledge, skills, competence and expertise of people in finance and business; to help organisations across the region grow and retain their talent.

Our foundation is our team of expert professionals who convey their wealth of knowledge and the practical experience they have gained within leading organisations around the world.

Why us?

We communicate constantly, exchange best practice, ideas and experience.

We take this knowledge and evolve our courses to meet the ever-changing needs of modern businesses and their people in the region; this way we make sure that we are providing the very best training programmes for our clients, our students and their sponsors.

Our faculty members have proven track records and are committed to deliver the best



Djohan Pinnarwan
Partner

Djohan is the PwC's Academy Leader for Indonesia Territory and also the leader for technical division of PwC Indonesia. Currently, he also takes the role as the Chairman of Accounting Standard Board of Indonesia Accounting Institute. With his more than 20 years experience, including 2 years experience with PwC Central Team in UK, Djohan has a very deep understanding towards IFRSs and its application.



Martinus Budiman
Manager

Martin has been joining PwC Indonesia for 9 years and is the main person in charge in PwC's Academy, a division providing training services to clients of PwC Indonesia. Other than manager in charge, Martin has been involved in various classes of training, both acting as material preparer and as trainer.

Martin hold a CPA Indonesia title issued by the IAPI, and a master in accounting degree.



Gayatri Permatasari
Manager

Gayatri is a manager in PwC Indonesia Accounting Advisory Services, in which she involved in various engagements to provide advise on accounting standard implementation for complex transactions. With 10 years of experience. Gayatri has been involved in several engagements of IFRS implementation. And as one of the main teaching team in PwC's Academy, Gayatri has various teaching experience, both in external and internal training



Stella Tanasa
Manager

Stella is an accounting advisory manager in PwC Indonesia. With 8 years of experience in assurance and non-assurance services, Stella has broad experience in handling various complex accounting and auditing issues, impacts of new accounting pronouncements, and compliance with the applicable accounting frameworks and reporting regulations. In the last two years, Stella starting to involve in the implementation of IFRS/PSAK projects.



Dwi Jayanti
Senior Manager

Dwi has been joining PwC Indonesia for 12 years and a senior manager in charge for PwC Indonesia Accounting Consulting Services team, a division responsible for technical accounting aspects in PwC. Dwi possess deep knowledge on PSAK and IFRS both theory and application. She has been actively involved in dozens classes of training, for both acting as material preparer and as trainer.

Our programmes

In-house training



Open-class public training



Third-party collaboration programme



eLearning



Our programme is developed and delivered by our people based on their real-life experiences. And as a part of global PwC network, our programmes are also enriched with global perspectives and experiences.

Our available **in-house** training

Big-three PSAK 71, 72 and 73

for finance & accounting professionals in all industry sectors

Level: Basic to Advanced

Duration: 8 – 12 hours

Big-three Awareness Programme for Analyst

for financial services or credit analysts in need to know the basics of the new Big-3 PSAK

Level: Basic to Intermediate

Duration: 4 – 8 hours

PSAK 71 / PSAK 74 for Financial Services

for Finance/Accounting professionals or Analyst in financial services industry

Level: Intermediate to Advanced

Duration: 4 – 8 hours

Decoding Financial Statement

for Finance & Accounting professionals or Analyst to develop financial analysis skills

Level: Basic to Intermediate

Duration: 4 – 8 hours

Standar Akuntansi Pemerintahan (SAP)

for finance professionals in Indonesia government organisations that implement SAP as accounting standard

Level: Basic

Duration: 8 – 16 hours

Basic Financial Reporting

for Finance & Accounting professionals who need to refresh the basics of financial reporting

Level: Basic to Intermediate

Duration: 4 – 8 hours

Our available **in-house** training

Cyber Security Awareness

This programme aim to provide understanding about the importance of information and cyber security in your working environment

Level: Basic

Duration: 8 hours

Cyber Security Risk Management

This programme aim to provide ideas on how to manage cyber resilience in the organisation

Level: Basic

Duration: 8 hours

Accounting for Investment in Shares

for finance professionals in all sectors

Level: Basic to Intermediate

Duration: 8 – 16 hours

Infrastructure Business CaseTM

for Project Owners, Directors, Managers, or Officers involved in review of infrastructure investment proposals.

Level: Basic to Intermediate

Duration: 16 hours

Third-party collaboration IFRS programmes

To enhance the value of our IFRS programme, we collaborate with ACCA, the Association of Chartered Certified Accountants.

We work closely with ACCA to design and deliver the right modules to you and to help you achieve your objective. By the end of the course, participants may opt to join ACCA certification exam and get designated title of CertIFR / DipIFR. Our training modules have been designed to support you to face the certification exam.



IFRS at a Glance (Compatible with ACCA CertIFR Exam) ***Level: Basic***

Take our offline class to discuss more about the basic principles of IFRS.

Our module for IFRS at a glance is compatible with the ACCA CertIFR exam. You may opt to continue your learning journey by taking exam certification and get certified by ACCA.



IFRS into Deep (Compatible with ACCA DipIFR Exam) ***Level: Intermediate – min. 3 years experience***

Dive deeper into the IFRS world with our IFRS into Deep programme. With more than 30 standards to dive into, spend your 70 hours learning together with our experienced consultant.

Complete your learning journey with an exam to be certified by ACCA.



Annual IFRS Update

Continue your learning process with an annual update class

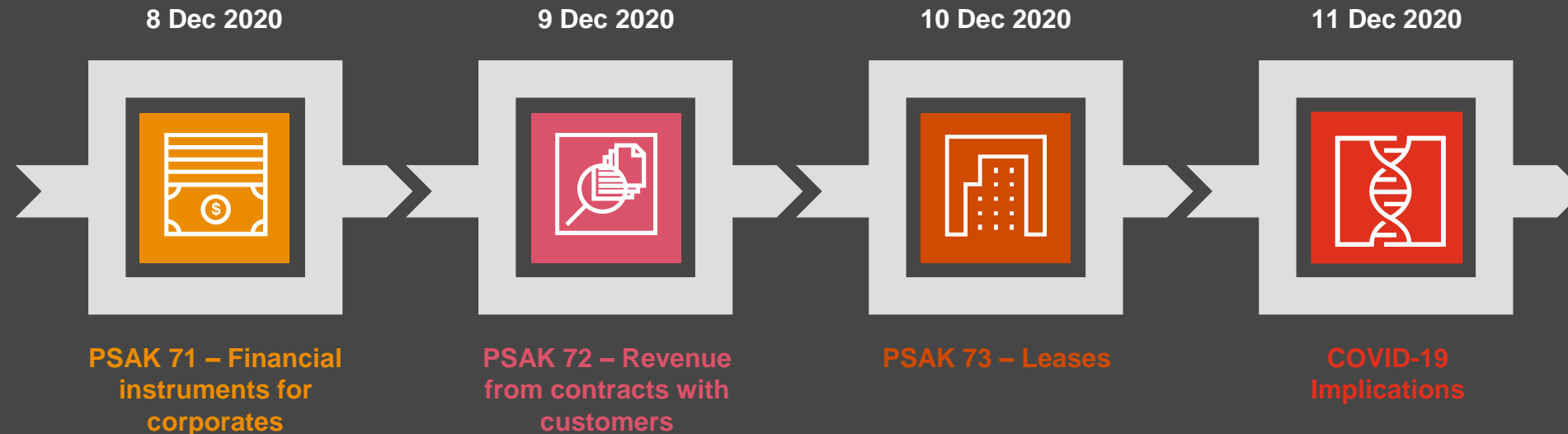
Third-party collaboration certification programmes

Other than IFRS programmes, we also have a collaboration with ICAEW, the Institute of Chartered Accountants in England and Wales.

Participants of PwC's Academy training are eligible to register for free as ICAEW students for CFAB (Certification in Finance, Accounting and Business) or ICAEW ACA (Chartered Accountants) and may opt to take the certification exams.



Open-class **public training** schedules



Investment:

Big-3 PSAK: IDR 1,500,000 / pax / session*

COVID-19: IDR 1,200,000 / pax*

Get 5% discount if you register to all 3 sessions of Big-3 PSAK or pay a bundling price of Rp 5,000,000 for the whole workshop Big-3 PSAK + COVID-19 Implications.

Get additional 5% discount if you're registering for more than 5 people.

*Investment amount is subject to VAT 10% and deduction of WHT 2%.

2021 public training and webinar schedule and topics coming soon

Introducing: PwC's Academy eLearning



PwC's Academy is using a training management system, **Cornerstone LMS** to provide a platform for constant learning

- ★ **Collaborative**
Learners can form a community, where they can talk to each other and share their experiences through the platform.
- ★ **Company specific**
We are able to create a tailored, separate environment for learners from the same Company within the PwC's Academy platform.
- ★ **Trackable**
We are able to provide detailed reports about the achievement of individuals or user groups.
- ★ **Gamified**
Different badges can be defined and assigned to users based on their completed achievements.

Off-the-shelf eLearning modules

IFRS eLearnings in English (45-60 minutes per module)

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 9 Financial instruments for Corporates*

IFRS 9 Financial instruments for Banks*

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)*

Other modules

COVID-19 financial reporting issues

Remote working (soft-skill)

* New IFRS standards

There's no one-size-fits-all answer! Our programmes are not set in stone, you may discuss your needs and your development objectives with us, and let's create the training together...

Analyse

Map the right competencies with the right trainees

Design

Design training to bridge the gaps

Develop

Develop training materials according to the design

Implement

Deliver the training

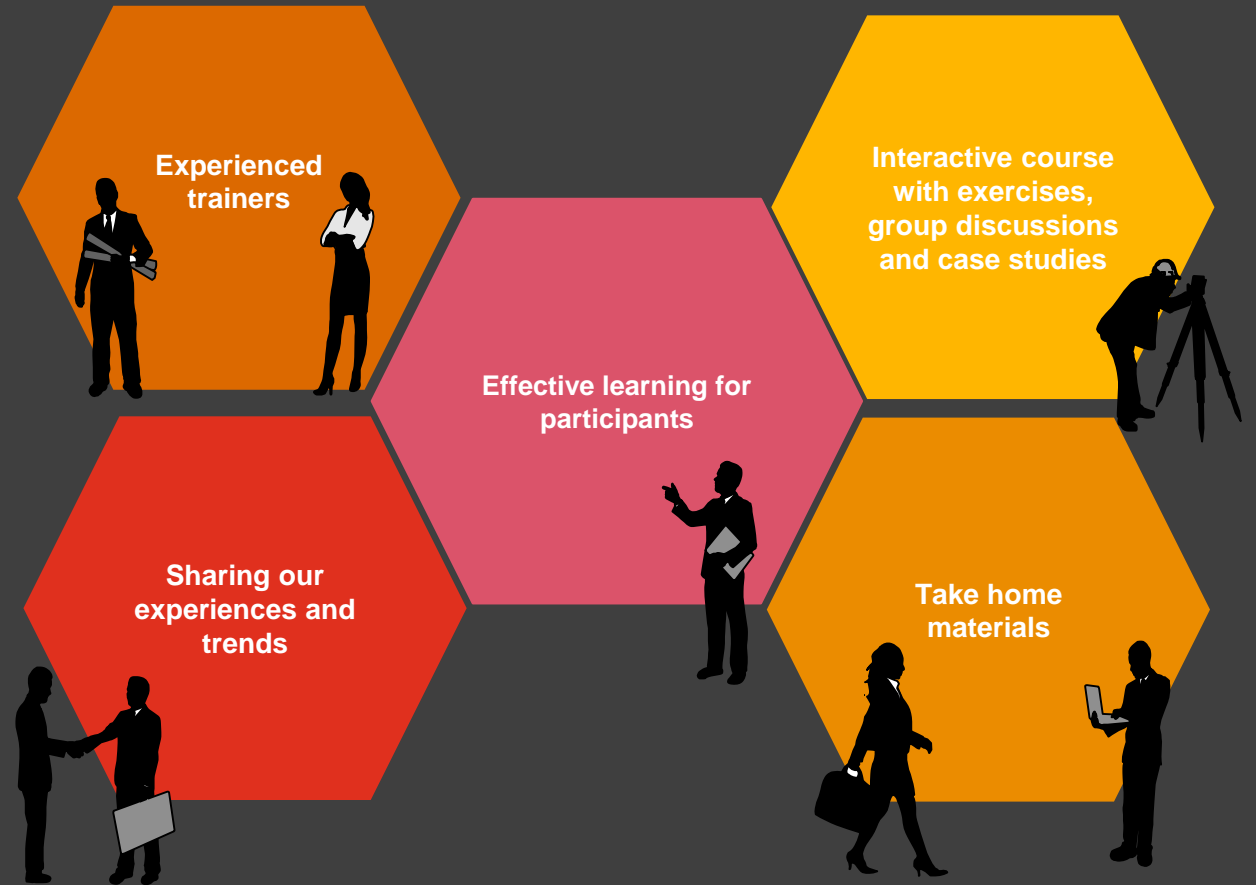
Evaluate

Measure training effectiveness

We use the **ADDIE methodology** described above to design and deliver training programmes. By applying **ADDIE**, we are able to communicate better with you and get more understanding of your training needs.

Our delivery

Our workshop will be delivered by an experienced trainer who is not only a practitioner working with a range of clients, but also well-versed in the benefits of adult learning, resulting in a more memorable and enjoyable learning experience.



Online training possibilities

Our online training platform have **specialised features for training purposes**, making online training as effective as face-to-face classroom training.

Group breakout session

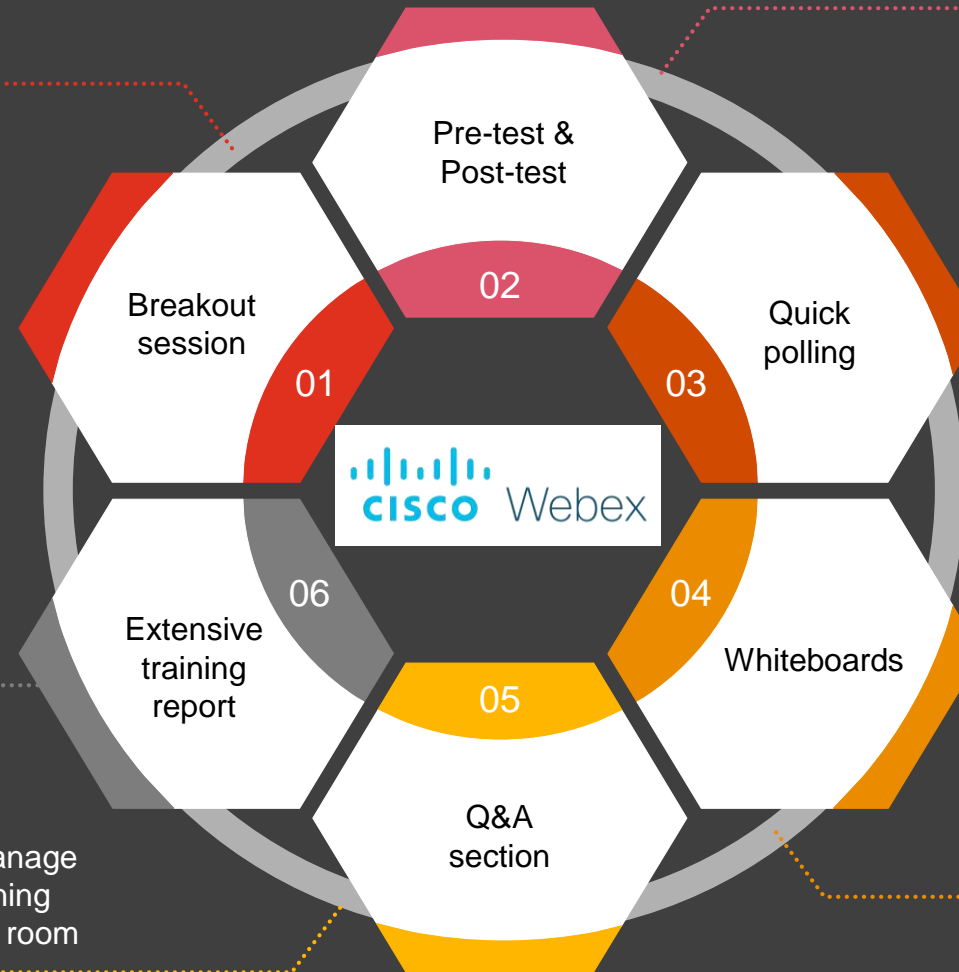
Participants will still be able to have group exercises using breakout session feature.

Extensive training report

Training report that consist of each participant's join and leave time, attentiveness (% of how many time participants changing their screen), and test scores.

Separate Q&A section

A separate Q&A section will collect and manage Questions from participants during the training session, separately from the common chat room



Pre-test & Post-test

Pre-test & Post-test can be performed before / after training or during training. With instant scoring and auto-grading systems, participants will directly receive their test result.

Quick polling and annotations

Quick polls are very useful for knowledge check or background check, just like seeing participants put their hands up in a classroom training. Annotations enable participants to directly answer questions on interactive slides.

Whiteboards

Provided for easier explanation on calculations / logic mapping

Online training infrastructure



Google Meet is our back-up online training platform as we understand that not all companies are familiar with Cisco WebEx. It's a secure online meeting platform that is supported by our global firm policy. The use of Gmeet for online training is usually combined with the functionality of other google-based software such as Google Form (for pre-test and post-test), Google Sheets, Google Docs, and Google Slides (for group exercises).

Kahoot! is a game-based learning platform, used as educational technology in schools and other educational institutions. Kahoots are user-generated multiple-choice quizzes that can be accessed via a web browser or the Kahoot app.

Kahoot is quite attractive and popular for trivia quizzes.



Mentimeter allows real-time input from remote teams and online students with live polls, quizzes, word clouds, Q&As and more. The parameters and questions are generated by the host. Attendees can post their question through the apps or via web browser.

Mentimeter is an option to encourage attendees to raise questions anonymously.

Our experiences



Client's challenges



Our approach



Participant's response and feedback

IFRS-into-Deep Program (a collaboration with ACCA)

- Telkom Indonesia is the biggest telecommunication company in Indonesia has approached us to give a comprehensive IFRS programme for their finance and accounting teams.
- Telkom Indonesia has a vision to develop their important assets whose their employees to bring a stronger financial reporting team.
- The Company is also seeking a certification in the training to add value to their employees.



- We designed to develop deeper knowledge about International Financial Reporting Standards (IFRS) and its application within private sector company.
- To enhance the value of our program, we collaborate with ACCA to design and deliver the right modules to Telkom and to help Telkom achieve its objective.
- We assisted Telkom in registering for the DipIFR exam.

Course	Content
IFRS at a Glance (Comparable with CertIFR exam)	A three day programme for a high level overview of IFRS, understanding. Focusing more on the basic principles of IFRS, IFRS at a Glance programme is suitable for all backgrounds, including non-accounting backgrounds.
IFRS into Deep (Comparable with DipIFR exam)	Deep Aspects into the IFRS world with IFRS into Deep programme. With no focus on learning theory, participant will get in touch with more than 100 IFRS standards as well as their application in financial reporting. This programme is suitable for more experienced accountants and/or someone who has already taken IFRS at a Glance programme.
Annual IFRS Update	There is a need to update. New accounting standards and latest changes in, as that updating accounting knowledge annually with this different course may more than just important. This programme can be arranged according to your needs and does not require the completion of IFRS at a Glance or IFRS into Deep programme.



- The participant said the training was really great and they could understand deeper about IFRS.
- The participant thought that the training programme was really comprehensive and relevant to their jobs.
- All of the participants passed the DipIFR exam held by ACCA.
- The participant's response is really positive and Telkom chose to get next level training for CertIFR exam preparation.

Tailored trainings – Financial Statements Analysis on Specific Industry

- Bank Mandiri as one of the biggest national bank has aspiration to enrich their officer team from several units (i.e Corporate Banking, Commercial Banking, Wholesale Risk Management and other units) to get a deeper understanding to the specific industry's financial statements and how to validate.
- Portfolio diversification is one of their strategy in providing loan, therefore understanding a specific industry and its current issue are really important to equip their officer team when doing the loan assessment.



- The training programme was designed to accommodate Bank Mandiri's needs in learning how to analyse financial statements and the impact of specific industry issues and practices to the financial statements.
- The programmes were delivered by various professional instructor from its specific related industry.

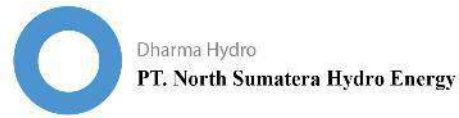
Infrastructure	Mining	Oil and Gas
Agriculture	Construction	Telecommunication
Healthcare	Insurance	Retail and consumer
Hospitality	E-commerce	Education
Theoretical grounds		Real-life examples

Course	Content
Financial statements and analysis the basics	For required to accounting standards, financial statements the concept of the basic elements. Each element provides the meaning and different function of the element which will be suitable for business management.
Specific industry context	There are also current approaches in preparing financial statements, analysis including the and kind analysis. Each approach has the pros and cons in the application.
Linking it all together	Financial statements provide a summary of the entity's financial and operational activities. Hence it cannot be denied that each different industries will have different financial reporting requirements. These requirements may be influenced by business practices, regulatory requirements and specific accounting standards requirement.

- Using the tailored pre and post-test we found that average correct answer was increasing around 13%.
- We had a good response in relation to the delivered materials and get an insight for next course that would be relevant for Bank Mandiri, since the participant had more knowledge and experience in dealing what's the matters.
- Our professional expertise from various industry background bring a new insight and practical problems which match with the participants' needs.
- The training materials are very easy to learn and the case study are really relevant to their jobs.

Our credentials

Big-three PSAK 71, 72 and 73



Certified &
Diploma IFRS



Financial Statement Analysis, Decoding Financial Statement



Fundamental Financial Accounting &
Reporting



Our credentials

PSAK 74 – Insurance Contracts



Capital Market



ISAK 16 – Service Concession Arrangements



Accounting for Investment in Shares



Contact us



Martinus Budiman
Manager

 +62812 8578 3033

 martinus.budiman@pwc.com



Febru Aulia
Senior Associate

 +62888 9808 069

 aulia.febru@pwc.com

Explore more on our
website



Appendix 1: In-house training curriculum



Big-3 PSAK: Regular classroom vs online training

For online training, we have adjusted the duration and divide the topics into sections in order to maintain participants' attentiveness and focus.

We also provide pre-course materials & group assignment to achieve "discussion" environment during the training, instead of one-way learning.

① Regular classroom training

Training duration

Pre-course

② Online training

Training duration

Pre-course



Basic

Basic theory



Intermediate

Theory, examples,
few study cases



Advanced

Theory, examples,
study cases, other
issues

One day
(7 to 8 hours)

Two days
(14 hours)

Three days
(21 hours)

N/A

N/A

N/A

Two days (2 hours x
4 sessions)

Three days (2 to 3
hours x 6 sessions)

One week (2 to 3
hours x 9 sessions)

Materials (reading/
video/podcasts)

Materials (reading/
video/podcasts)

Materials + pre-course
group assignment

PSAK 71 – Financial Instruments

What's new?

PSAK 71 introduces the new classification and measurement model, the forward looking model for impairment and the new concept for hedge accounting.

The assessment on the classification and measurement model will depend on type of financial assets. Debt and equity will need to be analysed carefully. Debt instruments will need further analysis before type of measurement can be determined.

The new impairment model introduces the three-stages model with the forward-looking factor that needs to be considered in calculating provision for impairment. Some simplifications are offered but there are only certain type of assets that can use it.

Hedge accounting now relies more on risk management objectives and provides relaxation on 80%-125% thresholds. Hedge accounting should not be discontinued unless there's a change in the risk management objective.

PSAK 71 has to be applied retrospectively. A modified retrospective approach may be taken for simplification reasons.

Section	Basic	Intermediate	Advanced
PSAK 71			
Classification and measurements	✓	✓	✓
Examples		✓	✓
Study cases			✓
Impairment	✓	✓	✓
Examples		✓	✓
Study cases			✓
Hedging		✓	✓
Examples			✓
Transitional provision	✓	✓	✓
Examples			✓
Other issues			✓
Pre-course materials (reading/video/podcasts)	✓	✓	✓
Pre-course group assignment			✓
Pre-test and post-test	✓	✓	✓

PSAK 72 – Revenue from Contracts with Customers

What's new?

While the previous accounting standards provide separate guidance for different types of contract, the new accounting standard provides single guidance for all types of revenue. PSAK 72 establishes the principles that an entity applies when reporting information about the nature, amount, timing and uncertainty of revenue and cash flows from a contract with a customer. Applying PSAK 72, an entity recognises revenue to depict the transfer of promised goods or services to the customer in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services.

The standard introduces the 5-steps model approach in which the entity can use to analyse how the revenue from the contract should be recognised.

Section	Basic	Intermediate	Advanced
PSAK 72	□□	□□	□□
The 5-steps model	✓	✓	✓
Examples	✓	✓	✓
Deep dive on performance obligation		✓	✓
Examples and study cases			✓
Deep dive on transaction price		✓	✓
Examples and study cases			✓
Deep dive on revenue recognition model		✓	✓
Examples and study cases			✓
Transitional provision	✓	✓	✓
Pre-course materials (reading/video/podcasts)	✓	✓	✓
Pre-course group assignment			✓
Pre-test and post-test	✓	✓	✓

PSAK 73 – Leases

What's new on lease accounting?

PSAK 73 provides new guidance for assessing whether a contract contains a lease or not. The standards will replace both ISAK 8 and PSAK 30 when it is effectively applied.

PSAK 73 also brings a new paradigm of lease measurement especially for the perspective of lessees. In most cases, lessees will record significant additional liability on their balance sheets as a result of PSAK 73 application. Some new accounting measurement towards variable lease payment also be introduced by the standards.

On lessor side the impact will be minimal. However, both lessor and lessee will need to disclose significant additional information compared to previous standards.

Section	Basic	Intermediate	Advanced
PSAK 73	□□	□□	□□
Lease identification	✓	✓	✓
Examples		✓	✓
Study cases			✓
Determining lease term	✓	✓	✓
Examples		✓	✓
Study cases			✓
Accounting for lessee	✓	✓	✓
Examples		✓	✓
Study cases			✓
Accounting for lessor		✓	✓
Examples			✓
Transitional provision and disclosures	✓	✓	✓
Examples			✓
Pre-course materials (reading/video/podcasts)	✓	✓	✓
Pre-course group assignment			✓
Pre-test and post-test	✓	✓	✓

Big-three Awareness Programme for Analyst

Learning objective

This course will provide participants with an understanding on why the accounting standards on financial instruments, revenue and leases need to be changed.

Who is it for

This training is ideal for all professionals dealing with financial statement analysis or personnel that heavily rely on financial statement figures in decision making process

Level: Basic to Intermediate

Section	Contents
Why are the standards changing?	The needs for accounting standards to become more transparent, accountable and comparable are getting higher following the increase in business complexity and globalisation of investment funds. These new standards increase financial statements' comparability, predictive value and provide more transparent information.
Let's understand the basics!	The new standards bring a new paradigm on how revenue shall be recognised, impairment should be measured and leases should be reported by lessees. Reviewing the basic principles of the standards will help further understanding on the impact on the financial statements.
Where is the impact?	In general, some major financial statement performance indicators will be affected by the application of the standards. Some companies will have different financial profiles while some others will stay the same.
Info from the real world	PSAK 71, 72 and 73 are adopted from IFRS 9, 15 and 16. Those IFRSs are already applicable in 2018 and 2019, so we can learn from the companies who have already applied them and see how their main financial performance impacted

PSAK 71 for Financial Services

Learning objective

This course will provide participants with an understanding on what changes are made to the accounting standards on financial instruments, what are the impacts and how to implement it.

Who is it for

This training is ideal for finance professionals in all financial services sectors, especially finance managers, heads of consolidation, financial and accounting managers involved in preparing financial statements, controllers and treasurers.

How do we do it

With detailed case studies, practical insights and frequently asked questions on implementation issues, participants will get a high-level overview of what needs to be done and how to deal with the changes.

Level: Intermediate to Advanced

Section	Contents
Classification and measurements	<ul style="list-style-type: none">- Contractual cash flows and business model test- Sole payments principal and interest
Impairment model	The forward-looking concept will need extensive judgements in calculating impairment provision. Several considerations regarding macro-economic variables need to be considered as well as the typical risks of the balance itself.
Transitional provision	The financial statements preparer shall apply the standards retrospectively. For simplification reasons, the reporter may opt to use a modified retrospective approach where any impact of the initial application will be charged to beginning retained earnings on the initial application.

PSAK 74 / IFRS 17 – Insurance Contracts

Learning objective

This course will provide participants with an understanding on what changes are made to the accounting standards on insurance contracts, what are the impacts and how to implement it.

Who is it for

This training is ideal for finance professionals in insurance sectors, especially finance managers, heads of consolidation, financial and accounting managers involved in preparing financial statements, controllers, treasurers and financial analysts.

How do we do it

With detailed case studies, practical insights and frequently asked questions on implementation issues, participants will get a high-level overview of what needs to be done and how to deal with the changes.

Level: Intermediate to Advanced

Section	Contents
What is IFRS 17?	IFRS 17 is a new accounting reporting standard for insurance contracts which will supersede the current reporting standard; IFRS 4. It is the biggest change to accounting standards for insurance companies in the last two decades combined. The purpose of introducing a new standard is to align insurance company reporting frameworks across the globe and increase their consistency, comparability and transparency.
Impairment model	The core approach to the measurement of insurance contracts in IFRS 17 is referred to throughout this publication as the 'general model'. IFRS 17 includes modifications and a simplification to the general model that are applicable in specified circumstances.
Examples and case studies	Real examples and case studies will enhance understanding of how measurement model should be applied in practice.

Decoding Financial Statement

Learning objective

This programme is focused on developing the skills which are necessary to conduct financial analysis on the financial statements of an entity.

The training programme will provide participants with a clear picture of how each figure in a financial statement is linked to the others, in order to describe how well the business is performing during the period and to determine the condition of a certain entity at a certain date, as well as information about how liquid the company is, and so on.

Who is it for

The training course is intended for those at manager level, who are responsible for the analysis and decision-making following the acceptance of a customer's request for a credit facility.

How do we do it

This programme comprises three main sessions, which are related to each other and which are designed to offer advice about formulating a more impactful financial analysis.

We will combine both facilitator-centred learning and participant-centred learning methodologies in order to deliver the materials.

Level: Basic to Intermediate

Section	Contents
Financial statements and analysis: the basics	<p>As required by accounting standards, financial statements consist of five basic elements. Each element provides their own story and different content of information which will be valuable for decision-making processes.</p> <p>There are also several approaches in performing financial statements analysis including ratio and trend analysis. Each approach has its pros and cons on its application</p>
Specific industry content	<p>Financial statements provide a summary of an entity's business and its operational activities, hence it cannot be denied that each different industry will have different financial reporting conventions. These conventions may be influenced by business practices, regulatory requirements and specific accounting standards requirement.</p>
Linking it all together	<p>The focus of this module is to bring the theory into practice through exercises and case studies. By using a focus group format, participants will be asked to formulate a financial analysis which is based on the financial statements of an entity from a certain industry.</p>

Standar Akuntansi Pemerintahan (SAP)

Learning objective

Containing 14 applicable PSAP and references from technical bulletin, by the end of this course participant will understand the differences of SAP and PSAK, what the standard entails and how to prepare financial statement using SAP.

Who is it for

This training is ideal for finance professionals in Indonesia government organisations that implement SAP as accounting standard, especially finance managers, heads of consolidation, financial and accounting managers involved in

Level: Basic

Section	Contents
Framework, principles and reporting with SAP	<ul style="list-style-type: none">• The house of PSAP• The conceptual framework and qualitative characteristics• Recognition of financial statement elements• The principles of accounting• Component of financial statements and reporting• Consolidated financial statements principles
SAP in a-day	<ul style="list-style-type: none">• Accounting for inventories• Accounting for fixed assets and intangible assets• Accounting for construction in progress• Accounting for investment• Accounting for liabilities• Changes in accounting policy, estimates and errors

Accounting for Investment in Shares

Learning objective

This course will provide participants with an understanding on accounting for investment in shares, including but not limited to investment in associates, joint venture and joint operation.

Who is it for

This training is ideal for finance professionals in all sectors, especially finance managers, heads of consolidation, financial and accounting managers involved in preparing financial statements, controllers and treasurers.

Level: Basic to Intermediate

Section	Contents
Day 1	<ul style="list-style-type: none">• Accounting for investment in shares: less significant influence vs significant influence• Equity accounting and subsequent measurement• Basic concept of joint arrangements
Day 2	<ul style="list-style-type: none">• Accounting for joint operations• Accounting for joint ventures• The concept of control• Accounting for acquisition• Change in ownership
Day 3	<ul style="list-style-type: none">• Disposal of interest in an associate and a joint arrangement• Financial statement presentation and disclosure• Restructuring of entities under common control

Cyber Security Awareness

Learning objective

This programme aim to provide understanding about the importance of information and cyber security in your working environment. By the end of the this training, participants will be able to:

Understand the definition of cyber security reflecting it to the organisation.

Understand the purpose of cyber security in the organisation.

Understand cyber trends and the importance of managing cyber risks.

Who is it for

All levels in organization

How do we do it

We design this programme to improve participants' awareness of cyber security. As an entry point for development cyber resilience at all levels in organization, this training introduces of cyber security, cyber attack incident (global and local) and cyber trends. We also equip this training with game of threat activity.

Level: Basic

Section	Contents
Introduction to Cyber Security	Explain the cyber security definition, purpose, challenges, authority as well as roles and responsibilities within the organisation.
Cyber Trends	Explain cyber security threat that currently trending. Knowing cyber trends will help to clarify what can be done to reduce risk of cyber security threat.
Cyber Attack Incident	Explain cyber attack incident that happened in global and local. The goal is to improve participants' awareness the importance of why cyber security needs to be taken seriously.
Game of Threat	Experience what management has to go through in the midst of a cyber breach, from both perspective, in head-to-head digital game. This activity is a head-to-head strategy game to challenge participants to make quick, high impact decisions and assess their readiness to response to a breach.

Cyber Security Risk Management

Learning objective

This programme aim to provide ideas on how to manage cyber resilience in the organisation. By the end of this training, participants will be able to understand cyber risk management, cyber and information security frameworks, and cyber and information security processes, which in detail would reach several learning objectives such as:

Understand the risks of digital transformation by protecting the digital environment confidentiality and integrity.

Understand and adhere to relevant cyber security standards, frameworks and regulations.

Understand guidance and assessment of organisation's cyber security capability level.

Who is it for

All levels in organization

How do we do it

We design our training programme to covers topics related information and cyber security management in general in accordance with organisation needs. During this programme, participants will learn about understanding risk of digital transformation, information and cyber security framework, cyber security capability level, & information and cyber security assurance and compliance.

Level: Basic

Section	Contents
Risk of Digital Transformation	Explains definition and importance of managing risks in digital era, particularly the protection of digital environment from unauthorized access/usage and ensuring confidentiality and integrity of the technology systems.
Information & Cyber Security Framework	Explains development of organizational understanding using NIST Cyber Security Framework (CSF) to manage cybersecurity risks, and to implement the appropriate safeguards to ensure delivery of critical infrastructure services, as well as identify, take action, and maintain plans for resilience.
Cyber Security Capability Level	Explains framework designed to measure the maturity of an organizations information and cyber security capabilities based on NIST CSF and Capability Maturity Model Integration (CMMI). These provides guidance in assessing the present state of the organizations information and cyber security defences, and help determine a target level depending on the risk profile.
Information & Cyber Security Assurance & Compliance	Explains definition of ownership for security related compliance activities to proactively monitor and track compliance with various regulations such as adherence to regulatory compliance requirements pertaining to data security (e.g. HIPAA, PCI-DSS, FISMA).

Infrastructure Business Case Training™

Learning objective

The Infrastructure Business Case™ certification course and examination are based on The Five Case Model and are being adopted around the world by G20 countries.

Every infrastructure project or programme will benefit from having a reasonable and structured business case to explain why it is needed and how it can be taken forward. The step-by-step approach of the Five Case Model helps to create delivery confidence, by ensuring and demonstrating that projects have been robustly scoped and realistically planned from the outset, and that they remain so throughout the entire life-cycle.

Who is it for

Senior Responsible Owners (SROs), Programme Directors and other Directors with responsibility for the successful delivery of programmes and projects.

Project Managers, Project Team Members and Specialist Advisers tasked with delivering business cases for infrastructure projects.

Officers who are involved in the scrutiny and review of infrastructure investment proposals.

How do we do it

Learning is supported by real life examples to demonstrate how these cases are developed in practice and supplemented by group exercises and interactive discussions throughout the day to provide variety and interest. A typical two-day Infrastructure Business Case training course is structured as follows:

Level: Basic to Intermediate

Section	Contents
An overview of the Five Case Model	<ul style="list-style-type: none">• Why is it needed?• How is it used?• How is it developed?
Business cases in context	Policies, programmes and projects.
The Five Cases	<ul style="list-style-type: none">• Strategic Case• Economic Case• Commercial Case• Financial Case• Management Case
Discussion	<ul style="list-style-type: none">• Complex arrangements for assurance, scrutiny and approval• Practical group exercises• 'What a good business case look like'

Appendix 2: eLearning catalogue



PwC's Academy eLearning: PwC center of excellence in online training

Excellence in adult
learning – adult
education
professionals



Competency based
methodology in online
learning –
NASBA qualified



PwC Digital Learning
Academy network

References in
provision of digital
learning content to
international
corporates

IFRS modules



IFRS eLearnings 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 9 Financial instruments for Corporates*

IFRS 9 Financial instruments for Banks*

IFRS 10 Consolidated financial statements

IFRS 13 Fair Value Measurement

IFRS 15 Revenue from contracts with customers*

IFRS 16 Leases*

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

COVID-19 financial reporting issues

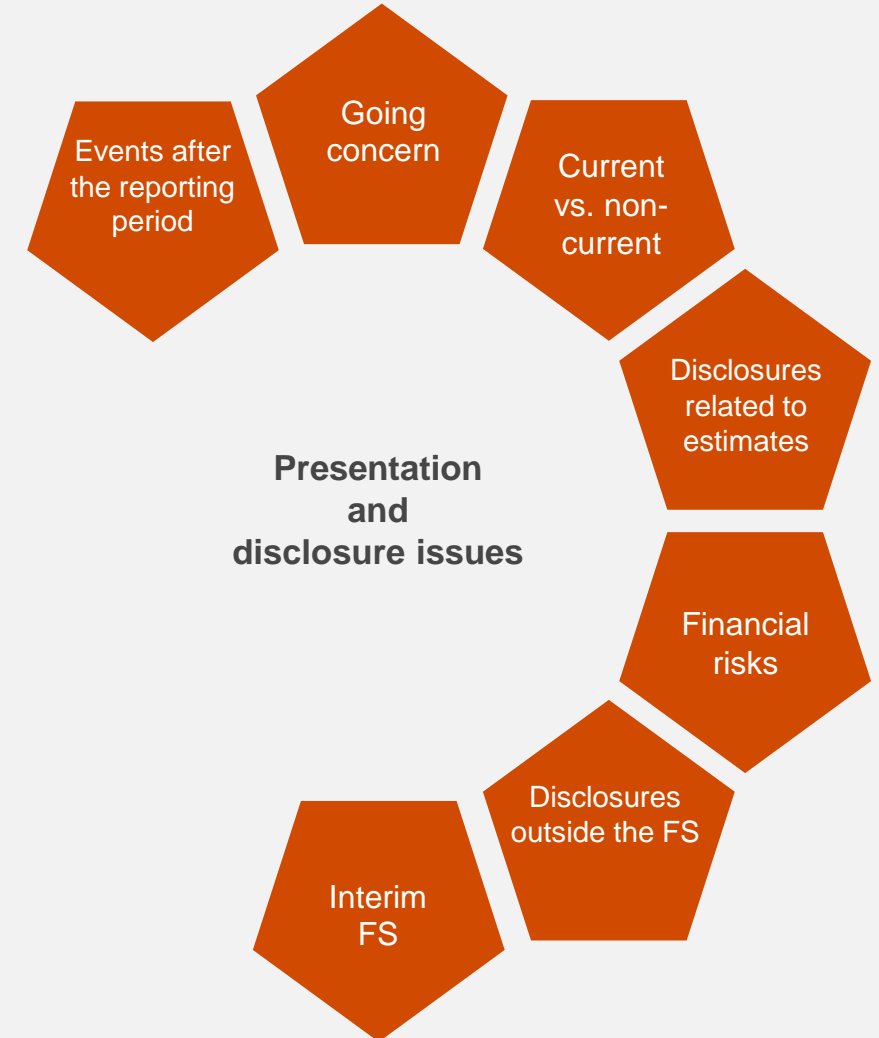
* New IFRS standards

COVID-19 financial reporting issues

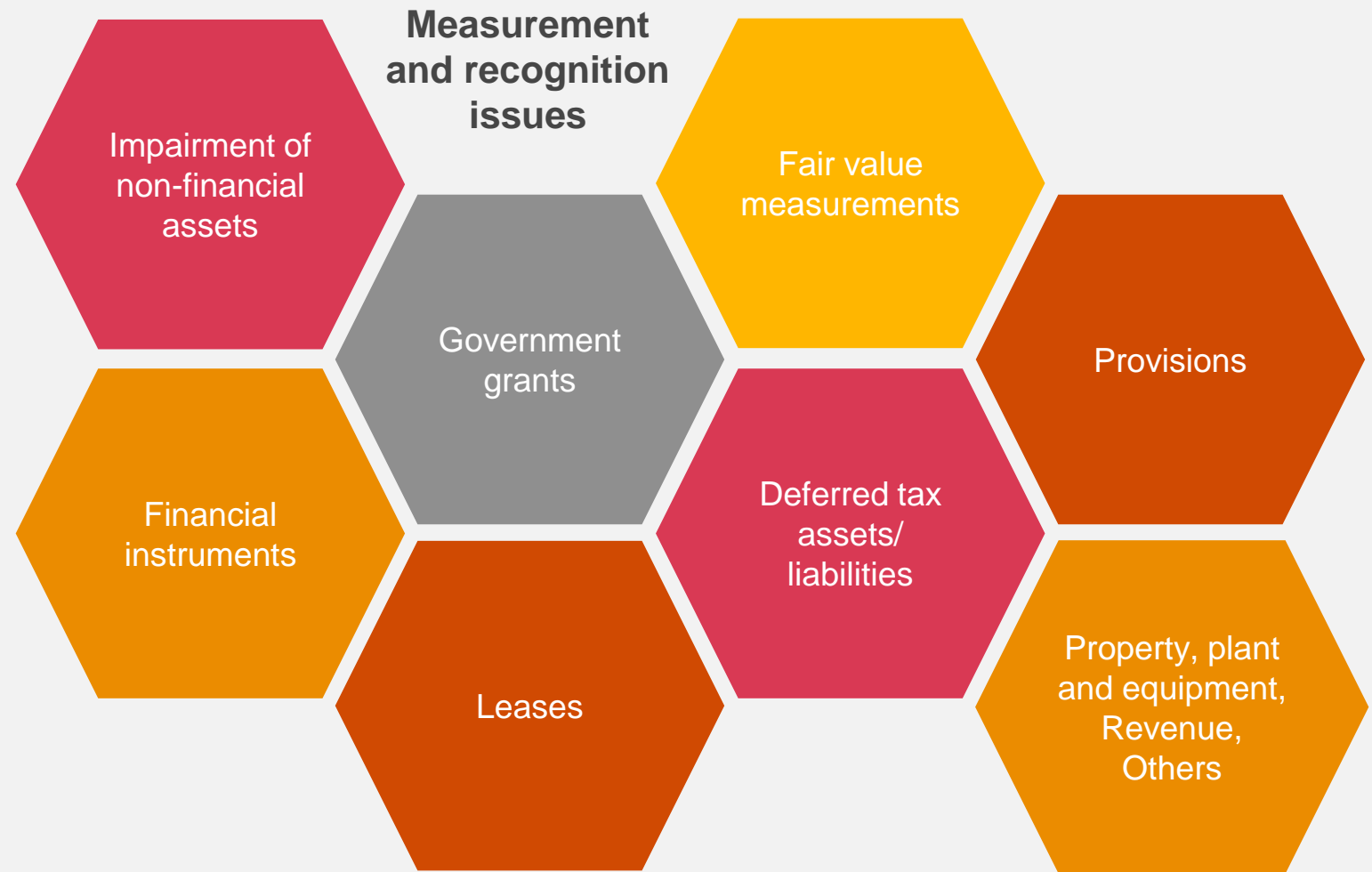
The aim of the e-learning course is to provide essential knowledge about financial reporting issues under IFRS as a result of COVID-19. The **2.5-hour** course introduces the **different accounting implications of the pandemic**. Practical examples help better understanding of the topics!

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-19 financial reporting issues



Non-IFRS modules: Remote working

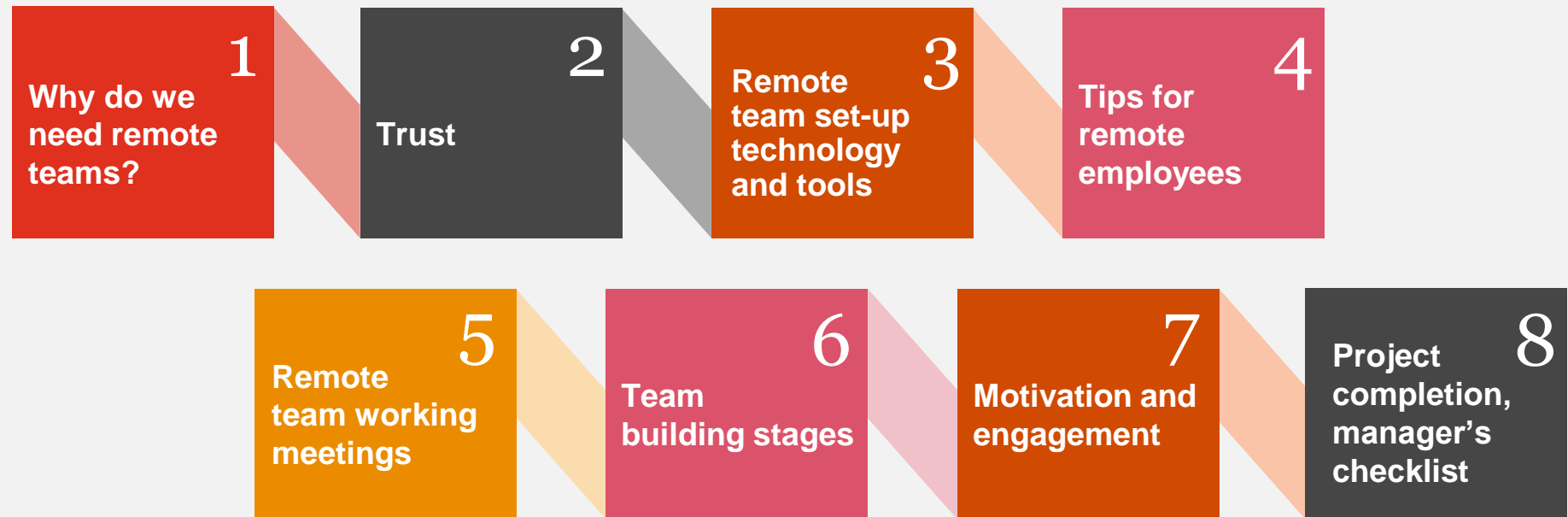
Remote working

Online course from PwC's remote working experts



You will go through on an example project from a manager's view, starting with forming a remote team to implementing the project, and also learn how to build the process of working with a remote team as efficiently as possible.

Course structure



About the course

- ✓ Duration: 2-2.5 hours
- ✓ Recommended for: Everyone who needs to work in a remote format such as managers working with distributed and virtual teams, company employees working with colleagues from other regions.
- ✓ The course was developed by a team of PwC's remote team management experts.
- ✓ 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.
- ✓ Clear structure and accessible presentation of materials.

Preview



ZSÓFIA DALÍ



Intro



Select



Leaderboard

IFRS 16 gamified training

- The only gamified learning solution teaching IFRS 16
- 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 IFRS 16 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

Video: <https://www.youtube.com/watch?v=WbQFCtouHFs>

Intangible Assets
Resources | Exit

Menu

- Welcome
- Definitions
- Recognition
 - Internally generated intangibles
 - Recognition of internally generated intangible assets
 - Introduction to recognition criteria
 - Special cases - inherent goodwill and brands
 - Separately acquired intangibles
 - Recognition of separately acquired intangibles
 - Intangibles acquired through business combination
 - Identifiable criterion
 - Example for intangibles acquired through business combination
 - Knowledge check - internally generated or acquired
- Measurement
 - Initial measurement
 - Internally generated intangibles

Special cases - inherent goodwill and brands

IFRS specifically prohibits internally generated goodwill and internally generated brands to be recognised in the balance sheet.

Inherent goodwill

Brands

Internally generated brands shall NOT be recognised as an asset.

Brands can internally generate economic benefits, but they are not separated from the rest of the business. They are not identifiable and therefore cannot be distinguished from the whole business.

For example, the part of a company that is responsible for the production of Guinness is not a separate business. It is part of the Diageo Group. The company's assets are not identifiable and therefore cannot be distinguished from the whole business.

Please note: this is covered later in the course.

Intangible Assets
Resources | Exit

Menu

- Welcome
- Definitions
- Recognition
 - Internally generated intangibles
 - Recognition of internally generated intangible assets
 - Introduction to recognition criteria
 - Recognition criteria
 - Knowledge check - criteria met
 - Knowledge check - research and development
 - Special cases - inherent goodwill and brands
 - Separately acquired intangibles
 - Recognition of separately acquired intangibles
 - Intangibles acquired through business combination
 - Identifiable criterion
 - Example for intangibles acquired through business combination
 - Knowledge check - internally generated or acquired

Internally generated intangibles

First, click on internally generated intangibles to learn more!

Internally generated intangibles

Separately acquired intangibles (e.g., distribution rights)

Intangible Assets
Resources | Exit

Menu

- Welcome
 - Table of contents
- Definitions
 - Introduction to key characteristics
 - Key characteristics
 - Knowledge check - intangible assets
- Recognition
 - Internally generated intangibles
 - Recognition of internally generated intangible assets
 - Introduction to recognition criteria
 - Recognition criteria
 - Knowledge check - criteria met
 - Knowledge check - research and development
 - Special cases - inherent goodwill and brands
 - Separately acquired intangibles
 - Recognition of separately acquired intangibles
 - Intangibles acquired through business combination
 - Identifiable criterion
 - Example for intangibles acquired through business combination
 - Knowledge check - internally generated or acquired

Diageo IFRS Advanced series

IAS 38
Intangible assets


NEXT >

pwc **PwC's Academy Online**
Learning from professionals

Admin Home Learn Classroom Training Content Reports Integration suite

Hello Zsafia! What would you like to learn today?

Search for learning

 5 Completions
3 Hours

Your topics
Finance [Edit](#)


Your language(s) ▼


Training record [View](#)


4 OVERDUE 0 DUE SOON 34 ASSIGNED / NO DUE DATE


OVERDUE

Continue learning





 Cohort
2018/IFRS OKJ/nyílt/I.
Started
*** [Launch](#)

 Cohort
2018/IFRS OKJ/nyílt/II.
Started
*** [Launch](#)

 Cohort
ACCA Diploma in IFRS (DipIFR) 201
Started
*** [Launch](#)

 Cohort
ACCA Diploma in IFRS (DipIFR) 201
Started
*** [Launch](#)


Top picks for Zsafia


   




2018/IFRS OKJ/nyílt/I. [Options ▼](#)

Main Topics Learning Trainer

 Create a discussion posting (e.g. "Title Text")

 **Andrea Rutkovszky** has received a reply to his
napon a céltartaleki-függő kötelezett
Kedves Teréz, Május 11-i oktatási napon a
4.5.6. példának megoldásait nem találok.
Köszönettel, Rutkovszky Andrea
2018/05/10 10:46

[Like](#)

 **Teréz Kálmán** - 2018/05/10 14:20
Kedves Andrea, a Kontakt órák 05.
Teréz



2018/IFRS OKJ/nyílt/I. [Options ▼](#)

Main Topics Learning Trainer Members

 23%
OVERALL PROGRESS

2018/IFRS OKJ/nyílt/I.

☐ IFRS OKJ KÉPZÉS CURRICULUM

☒ 1. Általános

IFRS OKJ képzés curriculum » 1. Általános tudnivalók

100% Completed: 5 Min. required: 5 Total items: 5


 **1.1 Általános tudnivalók**
Status: Completed Due: No Due Date [Launch](#)

 **1.2 Képzési információk**
Status: Completed Due: No Due Date [Launch](#)

 **1.3 Vizsgák**
Status: Completed Due: No Due Date [Launch](#)

PwC's Digital Learning Development

Academy and Community



Digital Learning Academy

(MEMBERS ONLY)

- Home
- Activity
- Content
- People
- Projects
- Calendar

The Digital Learning Academy


Increase your knowledge.
Expand your skills.

The Digital Learning Academy


Increase your knowledge.
Expand your skills.

There's a lot of content to explore in the Academy, so to make things easier, we've developed a variety of ways to explore - by topic, by role, or simply by browsing around! Click on the links under topic or role below to get started, or use the search box to browse through everything on offer.


Feature Content



**Vantage:
Resources for L&D**



**Blended
curriculums**




**Video for
learning**



**Creating effective
learning**




**Conversations
with the experts**




**Award winning
work**


Explore by topic




Analysis
Performance consulting
Needs analysis Project
scoping more >




Design
Learning theories
Instructional design practices
Social media for learning more >




Development
Articulate Studio
Articulate Storyline
Lectora
more >



Implementation
Delivery channels
Learning communications
more >



Evaluation
Kirkpatrick levels
Evaluation & assessment
Project reporting
more >




Examples
Templates
Case studies
Award-winning work
more >


Explore by role




Core skills




Consultant




Developer



Facilitator




Instructional designer




Project manager


Related Groups



Digital learning group



**Global digital learning
content production
community**



**Digital Learning Group -
Mobile Learning**

Thank you

www.pwc.com/id/academy

This content is for general information purposes only, and should not be used as a substitute for consultation with professional advisors.

PwC refers to the PwC network and/or one or more of its member firms, each of which is a separate legal entity.

Please see www.pwc.com/structure for further details.

©2020 PwC. All rights reserved.