

PwC's Academy Training Catalogue



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Our perspective

An aerial photograph of a dense urban skyline, likely New York City, featuring numerous skyscrapers and a construction crane. The image is used as a background for the presentation slide.

Over the last decade we have witnessed great changes in the business world. The 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 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 to 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. You have much to gain from other perspectives. Use our expertise to create sessions to meet your specific needs.

The choice is yours



Our programme

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



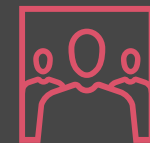
Your own programme

There's no one-size-fits-all answer. Discuss your needs and your development objectives with us, and let's create a programme 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



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 and 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, and exchange best practices, 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 delivering 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 two years' experience with PwC Central Team in UK, Djohan has a very deep understanding of IFRSs and its application.



Arryu Amin
Senior Manager

Arryu is a manager in PwC Indonesia and one of the key member of technical advisory team for assurance group in the firm. Arryu has over 11 years of experiences with PwC Indonesia. Arryu started the career as one of financial assurance team and has over 5 years of experience in providing audit assurance services in manufacture and retail industry. In the last 4 years and up to now, Arryu is actively involved in accounting advisory service (AAS) of PwC Indonesia.



Gayatri Permatasari
Senior Manager

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

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. 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: Basic to Advanced

Duration: 4 – 8 hours

Decoding Financial Statements

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 Accounting and 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

ISAK 16 – Service Concession Arrangements

This programme aim to provide understanding about requirements and applications of ISAK 16.

Level: Intermediate to Advance

Duration: 6 hours

Accounting for Deferred Tax & Uncertain Tax Positions

This programme aim to provide understanding regarding recognition until disclosure of accounting for deferred tax & UTP.

Level: Basic

Duration: 4 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

Financial Reporting for Listing Process (IPO)

This course will provide participants with an understanding of the process for company to be listed in the capital market and how the financial reporting guidance may differ between PSAK and Bapepam-LK VIII.G.7.

Level: Basic to Intermediate

Duration: 8

Accounting for Investment in Shares

for finance professionals in all sectors

Level: Basic to Intermediate

Duration: 8 – 16 hours

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

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

PwC's Academy eLearning programme



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: discuss your needs and your development objectives with us, and let's create a programme 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

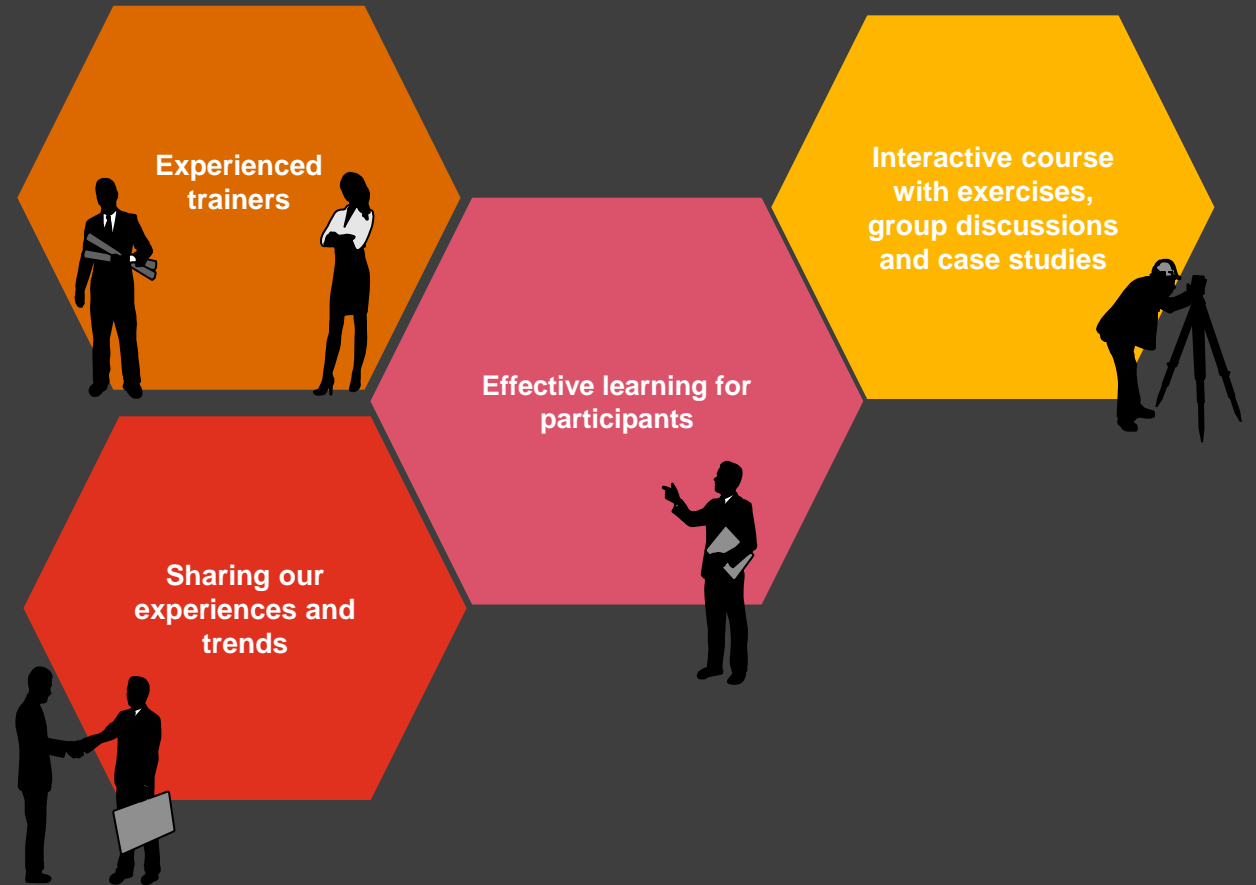
Evaluate

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

Group breakout session

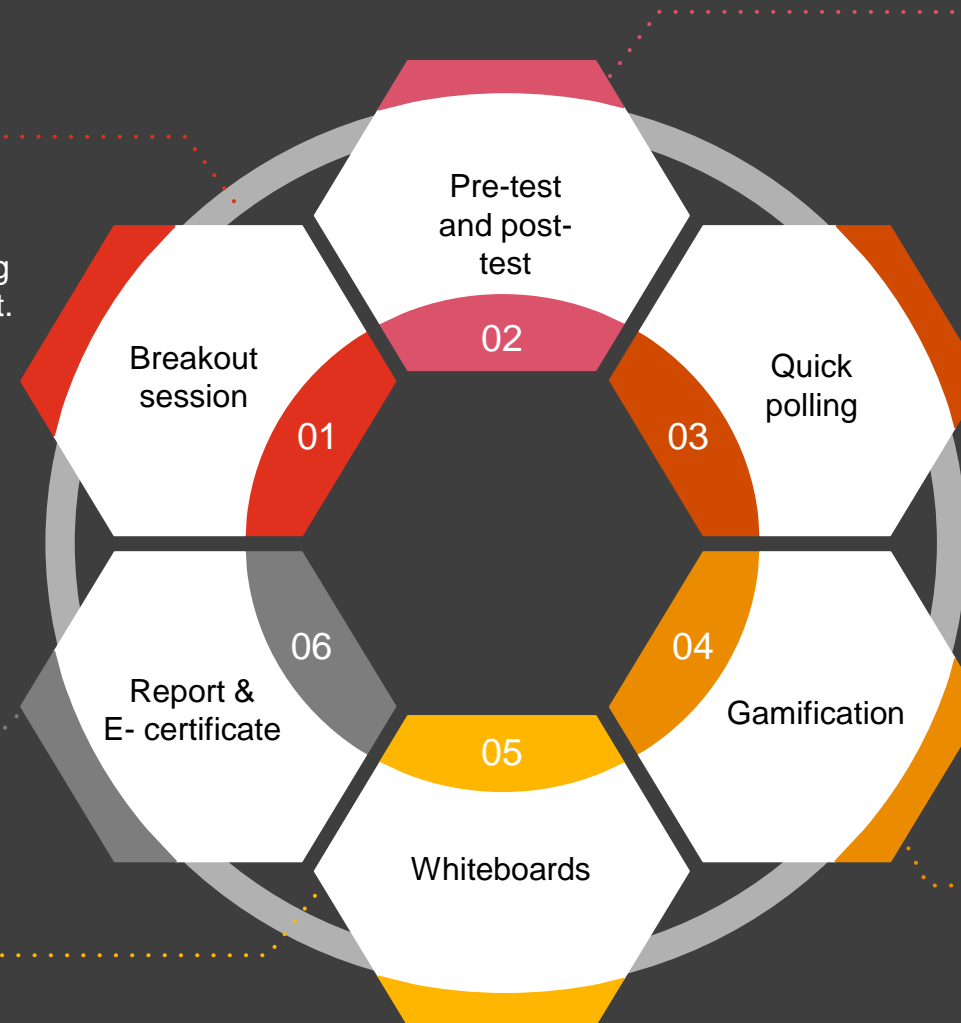
Participants will still be able to have group exercises in separate rooms during training to establish an active learning environment.

Training report and certificate

Training report consists of participants attendance and test scores, and E-certificate of completion will be given as one of deliverables.

Whiteboards

Provided for easier explanation of calculations and logic mapping



Pre-test & Post-test

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

Quick polling

Quick polls are very useful for knowledge or background checks, just like seeing participants put their hands up in a classroom training.

Gamification

Other than quick polls, quiz competitions or word clouds are also available to help participants learn better in a fun and interactive way.



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 – their employees – and 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 the programme to develop deeper knowledge about International Financial Reporting Standards (IFRS) and their application within private sector companies.
- 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	Contents
IFRS into Deep Program	This program is designed to help participants understand the IFRS standards and their application within private sector companies. The program is designed to help participants understand the IFRS standards and their application within private sector companies.
IFRS into Deep Program	This program is designed to help participants understand the IFRS standards and their application within private sector companies. The program is designed to help participants understand the IFRS standards and their application within private sector companies.
Advanced IFRS Topics	This program is designed to help participants understand the IFRS standards and their application within private sector companies. The program is designed to help participants understand the IFRS standards and their application within private sector companies.



- 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 the next level of training for CertIFR exam preparation.

Tailored trainings – Financial Statements Analysis on Specific Industry

- Bank Mandiri, as one of the biggest national banks, has the 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 strategies in providing loans; therefore understanding a specific industry and its current issue is really important to equip their officer team when doing loan assessments.



- 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 instructors 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

Module	Topics
Financial statements and analysis	Understanding accounting concepts, financial statements, and analysis. This module is designed to help participants understand the IFRS standards and their application within private sector companies.
Specific industry content	This module is designed to help participants understand the IFRS standards and their application within private sector companies. The program is designed to help participants understand the IFRS standards and their application within private sector companies.
Using the program	This module is designed to help participants understand the IFRS standards and their application within private sector companies. The program is designed to help participants understand the IFRS standards and their application within private sector companies.

- Using the tailored pre and post-test we found that the average proportion of correct answers increased around 13%.
- We had a good response in relation to the delivered materials and gained an insight for next course that would be relevant for Bank Mandiri, since the participants had more knowledge and experience.
- Our professional expertise from various industry backgrounds bring a new insight and practical problems which match with the participants' needs.
- The training materials are very easy to learn and the case studies were really relevant to their jobs.

Our credentials

Big-three PSAK 71, 72 and 73



PSAK 74 – Insurance Contracts



Capital Market



Our credentials

Basic financial accounting and financial reporting



Certified and
Diploma IFRS



Financial Statement Analysis, Decoding Financial Statements



Deferred tax and uncertain tax positions



Our credentials

Accounting for Investment in Shares



Share-based payment



ISAK 16 – Service Concession Arrangements



Integrated GRC Training



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Explore more on our
website



Thank you

www.pwc.com/id/academy

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Appendix 1: In-house training curriculum



Appendix 1: Training curriculum

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PSAK 71 – Financial Instruments

What's new?

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

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

The new impairment model introduces a three-stage model with a 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 (2 hours)	Intermediate (6 hours)	Advanced (8 hours)
PSAK 71			
Classification and measurements	✓	✓	✓
Examples		✓	✓
Study cases			✓
Impairment	✓	✓	✓
Examples		✓	✓
Study cases			✓
Hedging		✓	✓
Examples			✓
Transitional provision	✓	✓	✓
Examples			✓
Other issues			✓
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 (2 hours)	Intermediate (6 hours)	Advanced (8 hours)
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-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 the 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 (2 hours)	Intermediate (6 hours)	Advanced (8 hours)
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-test and post-test		✓	✓

Big-three Awareness Programme for Analyst

Learning objective

This course will provide participants with an understanding of 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 need 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 will 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 which have already applied them and see how their main financial performance was impacted.

PSAK 71 for Financial Services

Learning objective

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

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 preparer of the financial statements must 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 them.

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's in IFRS 17?	<p>IFRS 17 is a new accounting reporting standard for insurance contracts which will supersede the current reporting standard, IFRS 4. The purpose of introducing a new standard is to align insurance company reporting frameworks across the globe and increase their consistency, comparability and transparency. In this session, materials will cover:</p> <ul style="list-style-type: none">• main features, overview, impacts and adoptions• level of aggregation• risk adjustment• eligibility of premium allocation approach• fulfilment cash flows• transition and reassurance• economic and non-economic assumptions• changes in the statement of financial position, profit and loss and notes to financial statements.
Examples and study cases	<p>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. Study cases will mainly cover:</p> <ul style="list-style-type: none">• calculation of contractual service margin (CSM)• future cashflow, applicable discount rate used and risk assessment• changes in assumptions (e.g. mortality)• illustrative impact to statement of profit and loss

Basic accounting and financial reporting

Learning objective

This course will provide participants with an understanding of basic accounting cycle from revenue receivables, purchase payables, inventory and production until the process of financial reporting.

Who is it for

This training is ideal for all finance professionals in all sector, financial and accounting managers involved in preparing financial statements, controllers and treasurers.

Level: Basic to Intermediate

Section	Contents
The basic principle of financial reporting	Explains the basic principle of financial reporting from scope and purpose of financial statements for external reporting, users' and stakeholders' needs, the regulatory framework (legislation and regulation, reasons and limitations, relevance of accounting standards), duties and responsibilities of those charged with governance until the main elements of financial reports and the conceptual framework of financial statements preparation.
Preparing trial balance and basic financial statements	This module focuses on preparing the trial balance by understanding on identifying the purpose, the relationship between ledger and trial balance, accounting treatments for errors ended with preparing the main statements from balance sheet, profit and loss, cashflow and changes in equity.
Interpretations of Financial Statements	Understanding on importance and purpose of analysis of financial statements, describing how it is used in a business environment, perform analysis through key accounting ratios and the interrelationship between each ratios.

Financial reporting for listing process (IPO)

What is the training about?

Going public is a major challenge for any company. A public company will need to meet additional requirements and continuing obligations, one of which is related to its financial reporting. Join this training to understand the financial reporting requirements of going public, how to meet them, and what else you need to consider. In addition, you will also learn about post-IPO reporting obligations and get to know the common questions asked by the regulators.

Who is it for?

Finance managers and staff dealing with the financial reporting of a company planning to go or in the process of going, public. This training is suitable for any industry.

Level: Basic to Intermediate

Section	Contents
Process and requirements	Explains what are the requirements to be fulfilled by an entity and the process to be listed in Indonesia Stock Exchange.
Auditor's role	How the independent auditor plays a role in the process for an entity to be listed and what are the audit process in this journey.
PSAK vs. OJK Regulations VIII.G.7	This module focuses on the differences an entity should aware and understand between financial reporting in accordance with PSAK and OJK VIII.G.7 included with the implications for each disclosure requirement differences.
Post-IPO obligations	What are the reporting obligations required after the IPO process is completed and common questions that may be raised from the regulator.
Assessing IPO readiness: Financial perspective	Understanding financial reporting and tax requirements as a public company and factors to consider in assessing IPO readiness.

Decoding Financial Statement

What is the training about

Understanding the condition of a company is really essential. Users usually determine the company's condition through analysis of financial statements before making any important decisions. Failure to understand a company's condition can result in bad decision-making. Join this training to get a clear picture of how figures in financial statements are 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.

Who is it for?

Finance professionals who are responsible for analysis and decision-making such as acceptance of customers' requests for credit facility and other related decisions. This training is suitable for any industry.

Level: Basic to Intermediate

Section	Contents
What is financial statements?	<ul style="list-style-type: none">• Statutory vs. management Financial Reporting• General features of financial statements• Information provided in financial statements
Overview of financial statements analysis	<ul style="list-style-type: none">• Objectives of financial statements analysis• Users of financial statements
Various methods of financial statements analysis	<ul style="list-style-type: none">• The common approach• Vertical approach• Horizontal approach• Ratio analysis
Financial statements analysis: key accounting ratios	<ul style="list-style-type: none">• Profitability• Liquidity and solvency• Operating efficiency• Shareholders' perspective
Impacts of Big-3 PSAK implementation and Covid-19	<ul style="list-style-type: none">• PSAK 71 - Financial instruments• PSAK 72 - Revenue from contracts with customers• PSAK 73 - Leases• Covid-19 implications
Case study	<ul style="list-style-type: none">• Analyse the financial statements of a company and interpret the result

Accounting for Business Combination and 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 ventures and joint operations.

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 Advanced

Section	Contents
Overview	<ul style="list-style-type: none">• Accounting standards related to investment in shares• Types of business combinations• Concept of a group• What is “control”?
Associates & equity accounting	<ul style="list-style-type: none">• Initial measurement on equity method• Application of equity method• Impairment treatment for equity method
Joint Arrangement	<ul style="list-style-type: none">• Classification of joint arrangement• Measurement of interests in joint arrangement• Accounting for joint operations
Subsidiaries	<ul style="list-style-type: none">• Elements of control• Principal vs. Agent in power over relevant activities• Potential voting rights in power over relevant activities• Exposure to variable returns• Link between power and returns
Business combinations	<ul style="list-style-type: none">• Business combinations vs asset acquisitions• Key accounting steps• Consolidation principles• Non-controlling interest• Reverse acquisitions• Business combinations under common control

Accounting for Deferred Tax & Uncertain Tax Positions

Learning objective

This course will provide participants with an understanding on accounting for deferred tax and uncertain tax positions, including but not limited to its overview, recognition and measurement, presentation and disclosure, transition and case studies also exercises.

Who is it for

Entity's finance professionals in all sectors.

Level: Basic

Section	Contents
Deferred Tax (2 hours)	<ul style="list-style-type: none">• Balance sheet liability method• Nine-step approach to calculate deferred tax• Deferred tax assets vs deferred tax liabilities• Recognition and measurement• Presentation and disclosure• Case studies (includes illustrative impact towards PSAK 73/ IFRS 16)
Uncertain Tax Positions (2 hours)	<ul style="list-style-type: none">• Examples of uncertainties• Aspects of accounting for taxes affected by the uncertainties• Dealing with uncertainties• Accounting for ISAK 34/ IFRIC 23: Uncertainties over income tax treatments• Recognition, measurement and unit of account• Presentation and disclosure• Transitions and exercises

ISAK 16 Service Concession Arrangement

Learning objective

This course will provide participants with an understanding on:

- Requirement of ISAK 16 and its objective
- Application of ISAK 16 in an Power Purchasing Agreement
- Impact of ISAK 16 to finance operation especially the need of financial modelling
- Related potential tax implication as result of implementation ISAK 16

Who is it for

Entity's personnel who deal with accounting, finance and taxation.

Level: Intermediate to Advance

Section	Contents
ISAK 16 Accounting Principle	ISAK 16 provides accounting treatment for contract entered by private entity with public entity in order to establish infrastructure for public service purposes. Question has always been arise on how to account the assets built by the operator/private entity. The ISAK 16 provides principle guidance that will help every operator or private entity on account the arrangement in the financial statements.
Focus on ISAK 16 and its application to PPA	The impact on common PPA agreement is different with other type of concession arrangement (such as toll road or water plant). The accounting for common type PPA will be discussed further in this session.
Impact of ISAK 16 to operational	The way of ISAK 16 implemented will give impact on the way business analyst.

Cyber Security Awareness

Learning objective

This programme aims to provide understanding about the importance of information and cyber security in your working environment. By the end of 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 of an organization, this training introduces cyber security, cyber attack incidents (global and local) and cyber trends. We have also equipped this training with a game involving threat activity.

Level: Basic

Section	Contents
Introduction to Cyber Security	Explains the cyber security definition, purpose, challenges, authority as well as roles and responsibilities within the organisation.
Cyber Trends	Explains cyber security threats that are currently trending. Knowing cyber trends will help to clarify what can be done to reduce risk of cyber security threat.
Cyber Attack Incident	Explains cyber attack incidents that have happened globally and locally. The goal is to improve participants' awareness of 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 perspectives, in a 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 in response to a breach.

Cyber Security Risk Management

Learning objective

This programme aims to provide ideas on how to manage cyber resilience in an organisation. By the end of this training, participants will understand cyber risk management, cyber and information security frameworks, and cyber and information security processes. Several learning objectives will be fulfilled, including :

- Understanding the risks of digital transformation by protecting the digital environment's confidentiality and integrity.
- Understanding and adhering to relevant cyber security standards, frameworks and regulations.
- Understanding guidance and assessment of organisation's cyber security capability level.

Who is it for

All levels in an organization

How do we do it

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

Level: Basic

Section	Contents
Risk of Digital Transformation	Explains the definition and importance of managing risks in the digital era, particularly the protection of digital environment from unauthorized access or usage and ensuring confidentiality and integrity of the technology systems.
Information and Cyber Security Framework	Explains development of organizational understanding using the 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 the 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 and Cyber Security Assurance and Compliance	Explains the 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.

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 looks like'

Appendix 2: eLearning catalogue



Appendix 2: eLearning catalogue

IFRS modules	45
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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

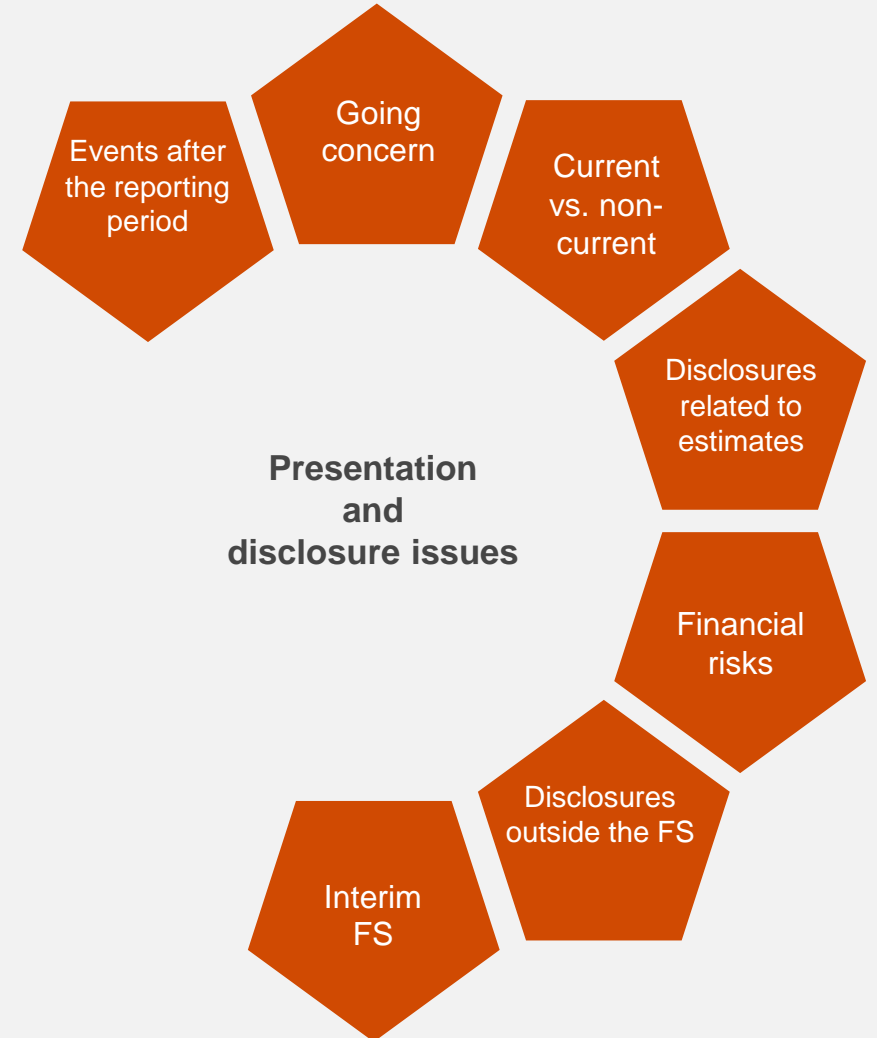
* New IFRS standards

COVID-19 financial reporting issues

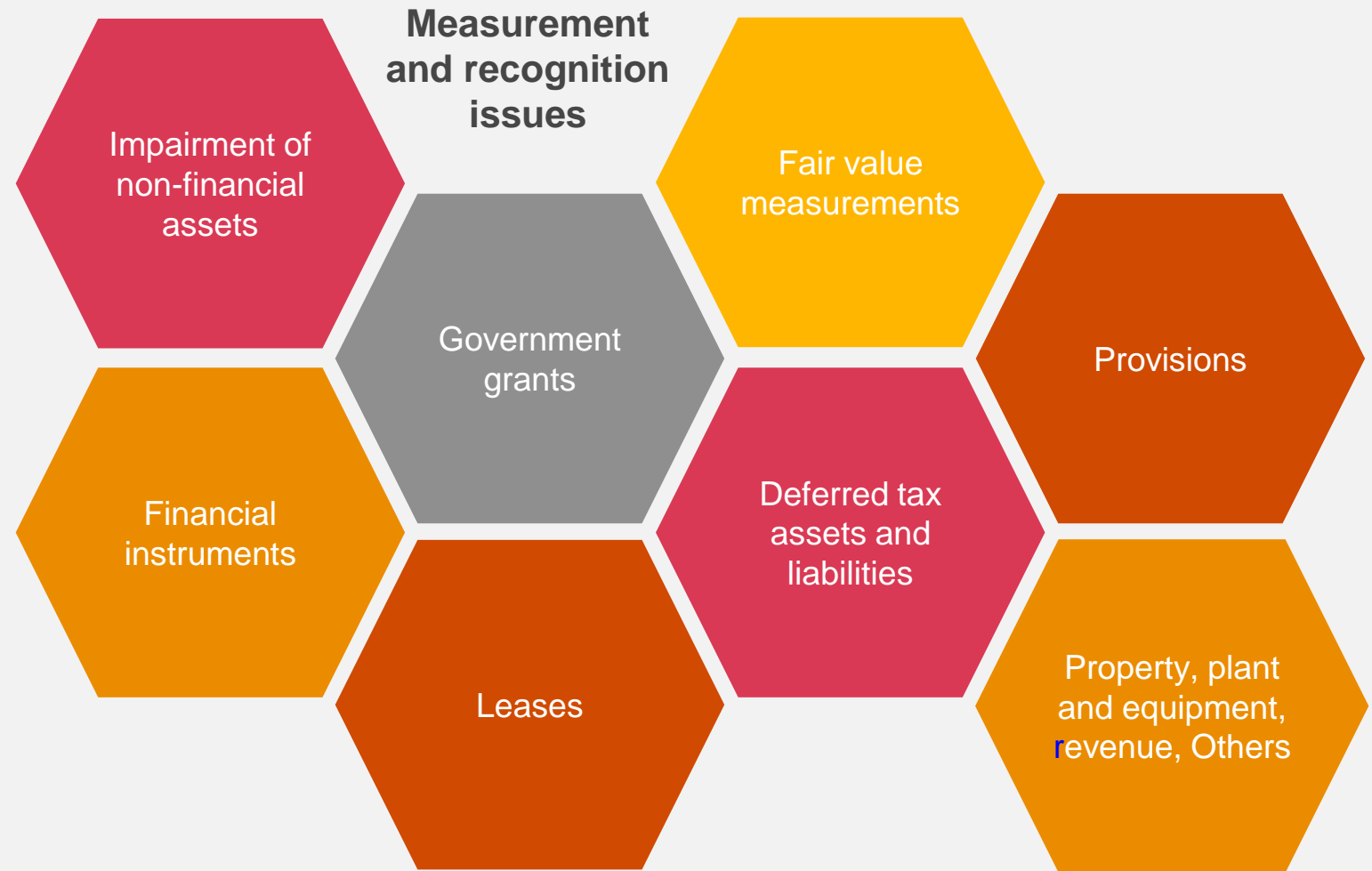
The aim of the e-learning course is to provide essential knowledge about financial reporting issues under IFRS as a result of COVID-19. The **2.5-hour** course introduces the **different accounting implications of the pandemic**. Practical examples help improve understanding of the topics!

The course will answer the following questions:

- ✓ Can we apply the same procedures when as a result of COVID-19 there are measures such as lockdowns, social distancing, lower economic activity, economic downturn, and government relief programmes?
- ✓ 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

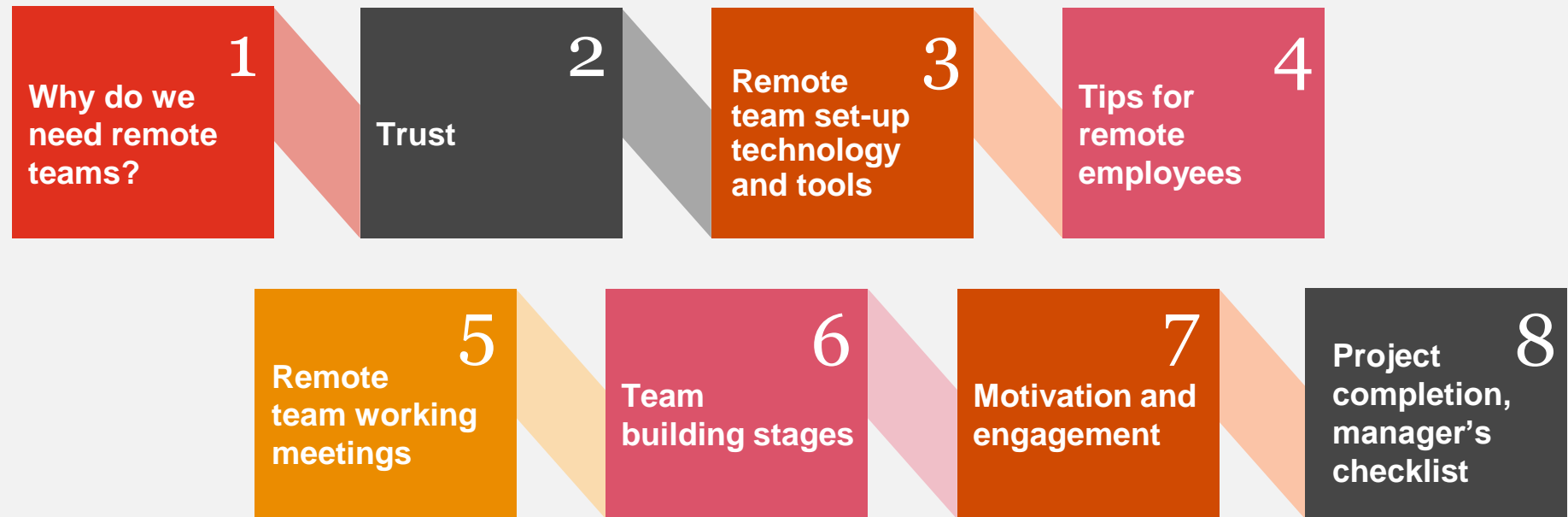
Remote working

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 implement 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, and 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



IFRS 16 gamified training

- The only gamified learning solution teaching IFRS 16
- Financial crime story – in virtual “escape room” format
- A “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>

DIAGEO

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

Intangible Assets

Resources | Exit

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 Diageo brand is part of a much larger business. It means a huge asset for the company because of the Diageo's brand. Please note this is covered later.

DIAGEO

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 - Knowledge check - research and development
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 - Identifiable criterion
 - Example for intangibles acquired through business combination
 - Knowledge check - internally generated or

Intangible Assets

Resources | Exit

Internally generated intangibles

First, click on internally generated intangibles to learn more!

Internally generated intangibles

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

DIAGEO

Menu

- Welcome
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 - Key characteristics
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Intangible Assets

Resources | Exit

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 Zsolia! What would you like to learn today?

Search for learning

Continue learning

Your topics: Finance **Edit**

Your language(s):

Training record **View**

4 OVERDUE 0 DUE SOON 34 ASSIGNED / NO DUE DATE

OVERDUE

2018/IFRS OKJ/nyílt/I. **Launch**

2018/IFRS OKJ/nyílt/I. **Launch**

ACCA Diploma in IFRS (DiplFR) 201 **Launch**

ACCA Diploma in IFRS (DiplFR) 201 **Launch**

Top picks for Zsolia

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 the napon a céltartalék-függő kötelezett Kedves Teréz, Május 11-i oktatási napon a 4.S.J.E. példának megoldásait nem találok. Köszönettel, Rutkovszky Andrea 28/06/2018 09:49

Teréz Kálmán - 08/09/2018 14:22 Kedves Andrea, a Kontakt órák 05.1 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 tudnivalók


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)

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- 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**

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