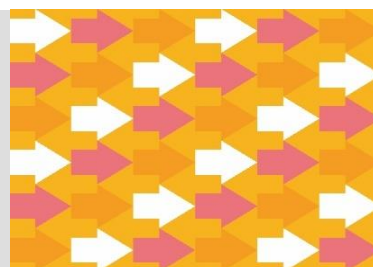




# IFRS Update – Q3 Virtual Special: Cash flow statement



**Date:**  
13 July 2023

**Time:**  
2.00pm – 4.00pm

**Format:**  
Virtual (MS Teams)

**CPE credit:**  
2 hours

## Objective

Get quick update on changes to IFRS (or SFRS(I)) and interpretations.

Gain insight to common issues in statement of cash flow presentation.

## Who should attend?

CFOs, CEOs, treasurer, finance managers, credit officer, analysts, investors and internal auditors at all levels.

## Overview and benefits of attending

IAS 7 is quite an old standard without much detailed guidance. The types of transactions and businesses have evolved since it was issued. As a result, preparing a statement of cash flows is often not straightforward and mistakes can be made. This workshop is designed to help participants look out for some common issues when preparing cash flow statements.

The workshop will also provide participants with a quick reminder of upcoming changes to IFRS and SFRS(I), and an update on recent agenda decisions made by IFRIC.

This workshop is virtual. It is only 2 hours. It is designed to be interactive. There will be poll questions and participants may raise questions during the session. Participants will be requested to complete a short quiz after the workshop.

The PwC IFRS Update will be run virtually in Q1, Q2 and Q4, with a different trending issue for each run.



## Workshop agenda

### Special Focus: Cash Flow Statement

- What is cash and cash equivalent
- Classification of cash flows
- Non-cash items
- Netting
- Common issues:
  - Leases
  - Supplier finance
  - Disposal of subsidiary / associate

### IFRS Update

#### Changes effective 1 January 2023:

- IAS 1 / SFRS(I) 1-1: Disclosure of Accounting Policies
- IAS 8 / SFRS(I) 1-8: Accounting Estimates
- IAS 12 / SFRS(I) 1-12: Deferred Tax on Assets / Liabilities Arising from Single Transaction

#### Changes effective 1 January 2024 or later:

- IFRS 16 / SFRS(I) 16: Lease Liability in a Sale and Leaseback
- IAS 1 / SFRS(I) 1-1: Classification of Liabilities as Current or Non-current

#### IFRIC agenda decisions:

- IAS 37: Negative low emission vehicle credits
- IAS 7: Demand deposits with restrictions on use

*(Some topics may change based on new announcements by standard setters or at the discretion of the trainer(s).)*

## About the workshop leader



**Tien Chi Wong**  
Senior Manager, PwC Singapore

**Key workshop delivery experience:** Tien Chi is a Senior Manager in the Accounting and Financial Reporting Advisory team in Singapore. She leads and conducts public seminars and in-house accounting workshops for clients. She is also an in-house trainer for IFRS update in PwC Singapore.

**Summary of key project experience:** Besides trainings, she provides accounting advisory on complex transactions and new businesses for clients across industries, such as logistics, commodities and sustainability. She also provides technical support to the assurance practice in specialist areas such as expected credit loss and hedge accounting. She is part of PwC's global working groups on climate change and sustainability reporting. She is also a member in the ISCA's working group on interest rate benchmark reform.

Tien Chi has over 15 years of experience in technical accounting and banking. Prior to PwC, she is the Regional Head of Accounting Policy for a large multinational bank.

*(Trainers' involvement is subject to availability and PwC reserves the right to change the appointed trainers at its own discretion.)*

### How to register

Simply fill in the registration form appended with this brochure or register online by selecting the preferred date in the Training Calendar ([www.pwc.com/sg/academy](http://www.pwc.com/sg/academy)).

For any further queries, please email [sg\\_academy\\_mailbox@pwc.com](mailto:sg_academy_mailbox@pwc.com)

# Registration Form

## IFRS Update – Q3 Virtual

Rates	PwC Clients & Alumni	Public
Fee	S\$210.00	S\$240.00

\* Enjoy a group discount of 10% if 3 or more participants from your organisation enrol in this course.

Please register the following person/s for the workshop on **12 July 2023**.

1. Name: Mr/Ms/Mdm ..... Designation: .....  
Email: ..... Contact No: .....
2. Name: Mr/Ms/Mdm ..... Designation: .....  
Email: ..... Contact No: .....

### Contact Person

Name: Mr/Ms/Mdm ..... Designation: .....  
Company: ..... Address: .....  
.....  
Email: ..... Contact No.: .....

## Registration and Payment

Registrations will only be confirmed upon receipt of payment and registration form. Please email the scanned copy of your registration form to [sg\\_academy\\_mailbox@pwc.com](mailto:sg_academy_mailbox@pwc.com) and/or mail the registration form and payment to **7 Straits View, Marina One, East Tower, Level 12, Singapore 018936 (Attn: PwC's Academy)**

For registration and enquiries, please email us at [sg\\_academy\\_mailbox@pwc.com](mailto:sg_academy_mailbox@pwc.com).

### In-Company Training

This workshop can be presented on-site at your organisations as an in-house programme. For more information and enquiries, please email us at [sg\\_academy\\_mailbox@pwc.com](mailto:sg_academy_mailbox@pwc.com)

#### Note:

- Fees include 8% GST.
- Certificate of Attendance will be awarded on successful completion of the workshop.
- Continuing Professional Education (CPE) credits will be awarded upon successful completion of the workshop.

#### Cancellation policy:

Full payment must be made prior to the seminar.

Registered participants will be liable for the full fee even in the event of non-attendance.

Upon receipt of registration, any request for cancellation or a replacement must be confirmed in writing at least **(7) working days** before the seminar and subject to PwC's Academy's approval.

10% administrative fee will be imposed for any cancellation or deferment received less than **(5) working days** before the seminar.

PwC's reserves the right to amend, postpone or cancel the seminar due to unforeseen circumstances.

