

PwC Academy

International Financial Reporting Standards:

Non-current and Current Assets



Target audience

IFRS and local GAAP accountants, internal auditors and controllers, investment function experts, and software implementation professionals

Training objectives

Obtain fundamental knowledge of International Financial Reporting Standards and build relevant practical skills in IFRS financial reporting to meet the reporting deadlines.

Practical focus

The methodology framework addressed at the training course is reinforced through case studies.

Certificates

Certificates of Completion will be issued upon successful completion of the training course.

Duration and timing

16 academic hours (2 days)

The open training course is delivered from 9.30 a.m. to 5.00 p.m.

Training in a corporate format

The training course may be delivered in a corporate format specifically for your organisation and may include an analysis tailored to your specific business needs.

Our contacts



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Key syllabus areas

No	Topics
1	IFRS Conceptual Framework <ul style="list-style-type: none"> Underlying assumptions Qualitative characteristics Elements, recognition and measurement
2	IAS 1, Presentation of Financial Statements <ul style="list-style-type: none"> General requirements for presentation of financial statements Structure and content of IFRS financial statements Notes to financial statements
3	IAS 8, Accounting Policies, Changes in Accounting Estimates and Errors <ul style="list-style-type: none"> Selection and application of IFRS accounting policies Changes in accounting policies Changes in accounting estimates Correction of errors
4	IAS 2, Inventories <ul style="list-style-type: none"> Classification Initial recognition and measurement Cost components by item Write-down techniques Subsequent measurement Disclosures
5	IAS 16, Property, Plant and Equipment <ul style="list-style-type: none"> Definitions Recognition, measurement and cost components Subsequent measurement of PPE items (revaluation model) Depreciation under IFRS Subsequent costs Disposals Disclosures in notes to financial statements
6	IAS 40, Investment Property <ul style="list-style-type: none"> Definition of investment property Accounting treatment for investment property Disclosures in notes to financial statements
7	IAS 23, Borrowing Costs <ul style="list-style-type: none"> Definition of borrowing costs Average capitalisation rate Capitalisation of borrowing costs directly attributable to the construction of qualifying assets Capitalisation period Practical guidance
8	IAS 38, Intangible Assets <ul style="list-style-type: none"> Definition, examples and recognition of intangible assets Accounting treatment for internally generated intangible assets and goodwill Subsequent accounting under IFRS Disclosures
9	IAS 36, Impairment of Assets <ul style="list-style-type: none"> Impairment indicators Impairment test Fair value less costs to sell Value in use Recognition of impairment loss Recovery of impairment loss
10	IFRS 5, Non-current Assets Held for Sale and Discontinued Operations <ul style="list-style-type: none"> Definitions Recognition and classification criteria Disclosures
11	IAS 20, Accounting for Government Grants and Disclosure of Government Assistance <ul style="list-style-type: none"> General disclosure requirements
12	IAS 21, The Effects of Changes in Foreign Exchange Rates <ul style="list-style-type: none"> Definitions of functional currency, foreign currency and presentation currency Recognition of foreign exchange differences Disclosures