

IFRS update – Annual Session

WHO SHOULD ATTEND?

Chief Financial Officers – Financial, Consolidation and Accounting Managers – Management Controllers – Internal Auditors – Chartered Accountants, External Auditors

Prerequisites: *this training does not require any particular prerequisite.*

OBJECTIVES

- › Know the international accounting standards to ensure they are applied in an optimal manner and to anticipate expected changes
- › Master recent technical developments and major standards and/or interpretation projects

WHY SHOULD YOU ATTEND?

- › Staying up-to-date on accounting standards represents a significant amount of work in terms of follow-up and analysis.

This one-day training session provides you with an overview of the recent and significant developments of standards and projects under discussion, to prepare for future changes and to decide how to apply them.

DETAILED CONTENT

- › **Recent standards and interpretations that are mandatory for financial years beginning January 1st, 2024**
- › **First feedback on recent standards – Impact analysis**
 - Revenue recognition: main issues and IFRS 15 impacts
 - IFRS 9, the new standard on financial instruments and its consequences for industrial and commercial companies
 - Lease contracts: a new way to account for leases assets and liabilities for lessees
 - IFRS 17 – Insurance
- › **On-going projects and expected evolutions: what? when? what are the expected consequences?**
 - Equity: towards a new definition
 - Provisions: new recognition criteria?
 - Deferred tax
 - Management reporting and CSR indicators
- › **Review of AMF and ESMA recommendations**

INSTRUCTIONAL APPROACH AND LEARNING ASSESSMENT

- **During the session:** for each topic, presentation of the challenges and the status of the project: discussion paper, exposure draft, standard or interpretation. Practical impacts of the changes that are newly approved or still under discussion. Follow-up on specific points raised by participants and discussions ensure knowledge acquisition.
- **After the session:** documentary inputs (synthesis, articles, video, etc.). The trainer is available to answer any follow-up questions participants may have.

Please note: *in addition to this training, our experts are available to assist you in implementing these new standards.*

DURATION:	1 DAY
DATES*:	15/01/24 07/06/24 10/12/24
PRICE EXCL. VAT:	1 240 €

(*) Delivery method: face-to-face, subject to change according to your requests and/or health conditions.

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