

# Accounting for employee benefits – Applying IAS 19

## WHO SHOULD ATTEND?

Financial, Consolidation and Accounting Managers –  
Management Controllers – Chartered Accountants,  
External Auditors – HR Managers and Actuaries

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

## OBJECTIVES

- › Master the accounting treatment of employee benefits in IFRS
- › Know measurement principles and disclosure requirements
- › Understand the respective issues for Accounting and Consolidation Managers on one side and for Actuaries on the other, to improve proper collaboration.

## WHY YOU SHOULD ATTEND?

- › Employee compensation and benefits are one of the main issues at stake for companies. IFRS prescribe a precise treatment that sometimes implies complex processes. Accounting for employee benefits requires a double technical skill: actuarial calculation and complex accounting process. This training clarifies both.

## DETAILED CONTENT

- › **Accounting for employee benefits: applicable standards**
- › **Classification of employee benefit plans**
  - Short term/long term and post-employment benefits
  - Defined contribution versus defined benefit plans
- › **The main implementation difficulties: accounting for post-employment defined benefit plans**
  - Calculating the obligation (service cost, interest cost, ...)
  - Funded/unfunded plans
  - Actuarial gains or losses
  - Accounting for employee turnover ('normal' departures and redundancy plans)
- › **Implementing IAS 19**
  - No "corridor method" in IFRS, still used in French GAAP
  - Net interest: impact on P/L and OCI
  - Accounting for past services cost, curtailments and settlements
- › **Specific cases**
  - Asset ceiling under IFRIC 14
  - Accounting for actuarial gains and losses in other long-term benefits plans
- › **French Recommendation (ANC 2013-02) and residual differences between French GAAP and IFRS**

## INSTRUCTIONAL APPROACH AND LEARNING ASSESSMENT

- **Prior to the session:** self-assessment quiz, documentation
- **During the session:** for each topic covered, real-life examples are taken from published financial statements. Case studies, interactive quizzes and exchanges ensure skills acquisition throughout the training.
- **After the session:** Synthesis.  
The trainer is available to answer any follow-up questions participants may have.

<b>DURATION:</b>	<b>1 DAY</b>
<b>DATES*:</b>	<b>18/03/24 28/05/24 12/11/24</b>
<b>PRICE EXCL. VAT:</b>	<b>1 240 €</b>

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

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