



Intensive Course on IFRS



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Module 1: Revenue recognition, leases, presentation and disclosure of primary financial statements	18 May 2026
Module 2: Share based payments, pension, taxes foreign currencies	19 May 2026
Module 3: Consolidation, business combinations, impairments	20 May 2026
Module 4: Financial instruments	21 May 2026

Does your company report in accordance with International Financial Reporting Standards (IFRS® Accounting Standards)? Are you responsible for preparing the financial statements in compliance with IFRS Accounting Standards? Is your company considering a move to IFRS Accounting Standards (IFRS)? Do you simply want to extend or to refresh your IFRS expertise? Then the PwC's intensive course on IFRS is right for you.

Objectives

The objectives of each of the modules is to:

- Explain the scope of the standard;
- Describe the core concepts of recognition, classification and measurement and the key definitions included within the standard and
- Illustrate the application of this knowledge using examples.

You will understand the core principles of IFRS to be applied in most typical transactions and situations in a company's life-cycle. You will be able to start putting technical theory into practice and will also have the opportunity to network with our IFRS specialists and peers who can become a key source of support for technical accounting challenges in your future career.

Organisation

All modules are specially designed for finance specialists and users of IFRS. In class you have presentations, group work, case studies and sharing sessions to expand and apply what you have learned.

Programme

Module 1: Revenue recognition, leases, presentation and disclosure of primary financial statements

18 May 2026

IAS 7	Cash flow statement: classification (operating, investing or financing) and disclosure requirements
IFRS 5	Non-current assets held for sale and discontinued operations: classification and measurement principles, treatment of impairment, disclosure
IFRS 15	Revenue recognition from contracts with customers: a comprehensive overview of the standard, recognition and timing of revenue, the five step model, presentation and disclosures
IFRS 18	Presentation and disclosure in financial statements: classification (operating, investing or financing), management defined performance measures
IFRS 8	Operating segments: identifying operating segments, determining reportable segments, presentation and disclosure
IFRS 16	Lease accounting in detail: definition of a lease, defining the lease term, measurement of the lease liability, recognition of the right-of-use asset and lease modifications



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Programme

Module 2: Share based payments, pension, taxes foreign currencies

19 May 2026

IFRS 2 **Share based payments:** scope and classification

IAS 12 **Income taxes:** recognition and measurement principles for deferred taxes, tax reconciliation and determination of the tax base and tax rate

IAS 19 **Employee benefits:** overview of the types of employee benefits from an accounting perspective

Pension accounting: defined contribution and defined benefit plans

IAS 21 **The effects of changes in foreign currencies:** identifying the functional currency and the presentation currency, treatment of foreign currency transactions

IAS 33 **Earnings per share:** calculation of basic and diluted earnings per share (EPS), treatment of bonus and rights issue and contingently issuable shares



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Programme

Module 3: Consolidation, business combinations, impairments

20 May 2026

IAS 36	Impairment of assets: internal/external impairment indicators, identification of cash generating units, determining recoverable amount
IAS 37	Provisions: recognition, measurement and disclosure requirements
IAS 38	Intangible assets: recognition and measurement principles, research and development costs, intangible assets in business combinations, subsequent measurement
IFRS 3	Business combinations: scope, identifying the acquirer, acquisition date, purchase price allocation, full and partial goodwill method, disclosure
IFRS 10, IFRS 11, IFRS 12, IAS 28	Consolidation and reporting in a group: concept of “control” and structured entities, partial disposals, treatment of joint arrangements, associates and non-controlling interests (NCIs)



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Programme

Module 4: Financial instruments

21 May 2026

IFRS 9	<ul style="list-style-type: none">Classification and measurement of financial instrumentsExpected credit loss modelHedge accounting: fair value hedge, cash flow hedge, net investment hedge, hedge effectiveness, rebalancingDerecognition of financial instruments
IAS 32	Earnings per share: calculation of basic and diluted earnings per share (EPS), treatment of bonus and rights issue and contingently issuable shares
IFRS 13	Fair value measurement: general principles, fair value hierarchy and valuation techniques



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Organisation



Registration

You can tailor the course to your needs and register for 1 to 4 modules. Please register online at www.pwc.ch/ifrscourse.

Dates

Monday, 18 May 2026
Tuesday, 19 May 2026
Wednesdays, 20 May 2026
Tuesday, 21 May 2026

The course will be held in four modules, each lasting one day from 8:30am to 5pm.

Location

PwC Zürich, Birchstrasse 160, 8050 Zürich

Fee

1 module: CHF 1,300 including VAT	3 modules: CHF 3,600 including VAT
2 modules: CHF 2,500 including VAT	4 modules: CHF 4,500 including VAT

This includes course material and refreshments (breaks and lunch).

Early registration

Register by 31 March 2026 and receive a 10 % discount.

Number of participants

The number of participants is limited. Participants will be accepted in the order registrations are received.

US CPE credits

Participants can earn up to 8 US CPE credits per module. In order to be awarded the full credit hours you must be present for each training module you are registered for and sign the attendance sheet at the registration desk.

Presenters

The course is presented by experienced PwC IFRS specialists. Please note that the course is held in English.

Target audience

The course is designed primarily for finance and accounting specialists that report under IFRS.

Additional information

Field of study: Accounting Delivery method: Group-live
Programme level: Intermediate Prerequisites: Basic knowledge of IFRS No advance preparation required

Cancellation

Cancellations will be accepted without charge up to 20 working days before the course; up to ten full working days prior to the event 50 % of the fee will be charged. In the case of a later cancellation, the full amount will be billed. You may name someone to attend in your place. For more information regarding refund, complaint, and/or programme cancellation policies please contact Natascha Petrovic.

Contact

PwC, Siria Logiurato, Birchstrasse 160, 8050 Zurich
siria.logiurato@pwc.ch



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