Mastering IFRS 16 Leases: Comprehensive Training Course

2027 □□□□□ 22 – 18
Vienna (Austria)



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Ref: 20222842_218308 Location: Vienna (Austria) Fees: 5200 GBP

Course Description

This comprehensive 1-week course provides a deep dive into IFRS 16 Leases, covering all aspects from lease identification to financial statement presentation and disclosure. Participants will gain practical knowledge through real-world examples, case studies, and hands-on exercises to effectively implement and apply IFRS 16 in their organizations.

Learning Objectives

- Understand the key principles and requirements of IFRS 16 Leases
- Identify and classify leases according to IFRS 16 criteria
- Apply correct measurement and recognition techniques for lease accounting
- Prepare financial statements and disclosures in compliance with IFRS 16
- Analyze the impact of IFRS 16 on financial ratios and business decisions

Course Modules

Day 1: Introduction to IFRS 16 and Lease Identification

- Overview of IFRS 16 and its objectives
- Lease definition and scope
- Identifying lease and non-lease components
- Lease term determination

Day 2: Lessee Accounting

- Initial recognition and measurement
- Subsequent measurement of right-of-use assets
- Lease liability calculations and adjustments
- Presentation in financial statements

Day 3: Lessor Accounting and Special Topics

- Lessor accounting models: operating and finance leases
- Sale and leaseback transactions
- Subleases and lease modifications
- Low-value assets and short-term leases



Day 4: Transition and Implementation

- Transition approaches and practical expedients
- Implementing IFRS 16 in an organization
- System and process considerations
- Impact on financial ratios and covenants

Day 5: Disclosure Requirements and Case Studies

- Comprehensive disclosure requirements
- Preparing the notes to financial statements
- Real-world case studies and examples
- Best practices and common pitfalls

Practical Wins for Participants

- Ability to confidently identify and account for leases under IFRS 16
- Skills to prepare compliant financial statements and disclosures
- Strategies to manage the organizational impact of IFRS 16 implementation
- Techniques to analyze and communicate the effects of IFRS 16 on financial performance

