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LearningSolutions

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Zooming in to the Financials with Resilience

3 CPE hours



Target Audience

Finance personnel, Risk Management Professionals, Strategic Planning Personnel, Executives and Non-executives

Delivery Mode

Physical Seminar | Live Webinar

Facilitators

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Senior Manager | Accounting & Reporting Advisory

Introduction

Finance professionals have a multi-dimensional role in building business resilience and preparing their organisations for future crises in an increasingly global and volatile world. This constitutes a major opportunity and pushing the boundaries that define finance professionals in the realm of preparation of financials.

A good financial statement would allow investors to understand the implications of the crisis on current and future financial performance.

As such, finance teams must consider their unique circumstances and risk exposures carefully when analysing how recent events may affect their financial reporting.



Course Outline

- This 3 hours-course will cover the following topics from the perspective of how they would have impact on the financial statements and how their timely and adequate disclosures are crucial for effective communication to investors and other stakeholders and for taking appropriate mitigating measures to stay resilient
- Going concern indicators, common contract modifications, debt restructuring
- Impairment of Non-financial Assets, remaining Useful Life and Residual Value of Property, Plant and Equipment under IAS 16 Property, Plant & Equipment
- Net Realisable Value (NRV) of Inventories under IAS 2 Inventories
- Current/Non-Current Classification (Breach of Loan Covenants), revenue recognition
- Restructuring Provisions, Fair Valuation of Assets
- Expected Credit Loss Measurement

Learning Objectives

- Understand the effects of economic crises on business organisation & how it will impact your financial statements.
- Assess the impact of financial crises on entity's liquidity, material impairment to assets, contractual obligations, ability to continue as a going concern, to name a few, and required supporting disclosures.
- Appreciate the importance of tailored & timely disclosures help manage investors' expectations & avoids shocks when the financial results are released. Such disclosures are an evidence of sound governance and management and would strengthen investors' confidence in the issuer and its business strategy.



Registration

Corporate

Empower your finance team to upskill and reskill. We partner with you to curate programmes unique to your organisational needs in consistent and measurable practice throughout.

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