

Mastering IFRS 16 Leases: Comprehensive Training Course

13 – 17 September 2027
Brussels (Belgium)

UK Training

PARTNER



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Ref: 322842_216317 **Date:** 13 – 17 September 2027 **Location:** Brussels (Belgium) **Fees:** 5200 GBP

Course Description

This comprehensive 5-day 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

A graphic of a chessboard with several chess pieces (a king, a queen, and a pawn) in the foreground. The text 'UK Training' is written in a small font above the word 'PARTNER' in a large, bold, black font.

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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

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A decorative graphic at the bottom right of the page shows a chessboard with several chess pieces. A large gold king piece is prominent in the foreground, with a silver pawn and a gold pawn nearby. In the background, there are concentric circles and a small silver piece. The overall theme suggests strategic partnership.