

# Fixed Assets

## TRAINING PROGRAM

### DAY 1 \_Legal and Accounting Framework

- Legal basis: Polish Accounting Act, tax law, IFRS, US GAAP
- Recent changes in tax and accounting regulations
- Leasing under IFRS 16 / ASC 842 and Polish KSR 11
- Definition and classification of fixed assets
- Key differences: IFRS vs Polish GAAP
- Low-value assets and useful life estimates
- Book vs tax value: acquisition cost, construction in progress
- Post-acquisition costs: repairs, upgrades, interest
- Component accounting and depreciation rules
- Tax vs accounting depreciation and deferred tax impact
- Asset retirement and inventory procedures

### DAY 2 \_IFRS, USGAAP and Leasing

- IFRS (IAS 16, IFRS 5) vs US GAAP: recognition, valuation, depreciation
- Assets held for sale and component approach
- Fixed asset leasing: Polish KSR 5 vs IFRS 16 / ASC 842
- New definition and treatment of leases
- Accounting vs tax treatment (initial fees, recognition)
- Lessee accounting and reporting – practical examples
- Exemptions, reclassifications, and balance sheet presentation
- IFRS vs US GAAP differences in lease treatment
- Case study and group discussion

## AIM OF THE TRAINING

This training covers legal and accounting frameworks for fixed assets and leasing under IFRS, US GAAP, and Polish regulations. Designed for accountants, finance controllers, and auditors.

## BENEFITS

- Learn based on practical accounting.
- Gain insights from case studies.
- Understand key differences between IFRS, US GAAP, and Polish GAAP on fixed assets.

## LECTURER

### Roman Seredyński, MBA

Certified Auditor, Managing Partner

He is the head of an international auditing firm with extensive experience—having led the audit department in a global organization, managing audit projects, IFRS and German GAAP transitions, due diligence reviews, and company valuations. He is also a trainer with over 20 years of experience in delivering professional training.

## TRAINING DETAILS

**Duration:** 2 training days

**Time:** 9:00 – 15:30

**Date:** 26,27 March 2026

**Language:** Polish

**Place:** live on-line, Zoom platform

**Price:** 1 950 PLN net + VAT

**For registration until: 20 February 2026**

/ 10% - individual discount

/ 15% - group discount – 2 people or more