



your  
success...

Finance & Management Training  
LondonSAM Polska\_Spring 2024

**London** **SAM**

## LONDONSAM POLSKA

We are an International company specializing in finance and management training and supplying top education services to many business sectors.

Since our operation began in Poland, we have successfully trained over ten thousand people, including top managers from different business environments and our clients have frequently confirmed the quality of our trainings. We have had a pleasure to work with Hitachi, BNP Paribas Bank, IBM, Motorola, Infosys and Shell, which is a great recommendation for LondonSAM to our prospective clients Thank you!

Our partners help us supply the best quality tuition, which translates into exceptionally high level of our training services. Here, we would like to mention ACCA (Association of Chartered Certified Accountants) of which we are Tuition Provider, CIPP (Certified Institute of Payroll Professionals), PMI (Project Management Institute) and, as of late, INSEAD The Business School for the World, a France-based highly rated establishment. All that proves that we never stop developing and confirms the high standard of services rendered by LondonSAM Polska.



## TRAINING\_SPRING 2024

The idea of a public training is to increase a knowledge, develop skills and exchange experiences of the participants, under the supervision of carefully selected lecturers and trainers. Responding to the demand of our clients we are pleased to introduce the following training for the Spring 2024:



- The art of reading and interpreting financial statements
- IFRS Crash Course
- International Financial Accounting Course
- USGAAP vs. IFRS
- Financial Risk Management & Cybersecurity
- Fixed Assets
- Academy of Finance - PTP, OTC, RTR
- Project Management Professional
- ESG
- Treasury Management
- Consolidation accounting under USGAAP
- Basic Credit and Cash Management

## THE ART OF READING AND INTERPRETING FINANCIAL STATEMENTS

### TRAINING PROGRAM

1. Types of business activities
2. Financial Statements – International regulations IFRS
3. What Financial Statements show and what do not? – how methods of preparing financial statements influence the information received
4. Balance Sheet - quick reading skills
5. Appraisal of credibility based on financial ratio analysis
6. Interpretation of financial result on different activity segments
7. Cash flow – introduction
8. Cash method as a basis for Cash flow preparation
9. Cash flow statement
10. Cash flow analysis as the information about the risk of liquidity
11. Cash Flow Statement – International regulations
12. Cash flow statement
13. The risk with connection to „creative” accounting
14. Closing & discussion

### LECTURER

#### **ROMAN SEREDYŃSKI, MBA**

Certified Auditor, Managing Partner

For a long time he headed an audit division in an International auditing company. Working on the managerial positions, he participated in auditing projects and transformation of financial statements according to the German balance-sheet law and IAS/IFRS, due diligence projects and valuations of companies.

### TRAINING DETAILS

**Duration:** 2 training days

**Time:** 9:00 – 15:30

**Date:** Polish version: 20, 21 March 2024

**Language:** Polish

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

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

For registration until: **20 February 2024**

/ **10%** - individual discount

/ **15%** - group discount – 2 people or more



## IFRS CRASH COURSE

### TRAINING PROGRAM

#### Module 1 Assets related IFRS

- Conceptual Framework for Financial Reporting
- IAS 1 Presentation of Financial Statements,
- IAS 16 Property, Plant and Equipment
- IAS 38 Intangible Assets
- IAS 40 Investment Properties
- IAS 23 Borrowing Cost

#### Module 2 Assets/Liabilities related IFRS

- IFRS 5 Non-current Assets Held for Sale
- IAS 36 Impairment of Assets
- IFRS 37 Provisions, Contingent Liabilities and Assets
- IAS 10 'Events After the Reporting Period'
- IAS 13 Fair Value Measurement
- IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors'

#### Module 3 Liabilities and performance related IFRS

- IFRS 16 'Leases'
- IAS 12 'Income Taxes'
- IFRS 15 'Revenue from contracts with customers'
- IFRS 8 'Operating Segments'

#### Module 4 More advanced standards

- IAS 32 Financial Instruments
- IFRS 2 Share Based Payment
- IAS 19 'Employee benefits'

#### Module 5 Consolidation related IFRS

- Consolidated statement of financial position
- Consolidated Statement of Comprehensive Income
- IAS 28 'Investments in associates and joint ventures'
- IFRS 11 'Joint arrangements'

#### Module 6 Most advanced group related IFRS

- More advanced elements of consolidation process
- IAS 21 'Effects of changes in foreign exchange rates'
- IAS 7 'Statement of cash flows'

### LECTURER

**DARIUSZ BARGIEŁ, FCCA**  
IFRS & ACCA lecturer

Dariusz gained professional experience at Deloitte & Touche where he was a senior auditor. He is a lecturer of all CIMA & ACCA subjects which covers financial reporting. Since 2012 Dariusz is a marker for F7 Financial Reporting, ACCA exam, also he has many years of experience as a tutor of financial trainings for international corporations.

Dariusz presents amazing interpersonal and teaching skills, that have been evaluated many times by attendants of his courses.

### TRAINING DETAILS

**Duration:** 1 module – 1 training day  
full course – 6 training days

**Time:** 9:00 – 15:30

**Date:** Module 1 – 8 April 2024

Module 2 – 9 April 2024

Module 3 – 17 April 2024

Module 4 – 18 April 2024

Module 5 – 22 April 2024

Module 6 – 23 April 2024

**Language:** English/Polish

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

**Price:** 1 150 PLN net + 23% VAT / per module  
5 520 PLN net + 23% VAT / full course

For registration until: **20 February 2024**

/ **10%** - individual discount

/ **15%** - group discount – 2 people or more

## INTERNATIONAL FINANCIAL ACCOUNTING COURSE

### TRAINING PROGRAM

1. Introduction to accounting
2. Balance sheet and income statement
3. Double entry bookkeeping
4. The trading account
5. Credit transactions and discounts
6. Inventory
7. Sales tax (VAT) and CIT – an introduction
8. Accrued, prepaid expenses, accrued and deferred income – an accounting for them
9. Bad debts and allowances for doubtful debts
10. Non-current assets
11. From trial balance to financial statements – practical skills of preparation financial statements
12. Incomplete records

### LECTURER

**DARIUSZ BARGIEŁ**, FCCA  
IFRS & ACCA lecturer

Dariusz gained professional experience at Deloitte & Touche where he was a senior auditor. He is a lecturer of all CIMA & ACCA subjects which covers financial reporting. Since 2012 Dariusz is a marker for F7 Financial Reporting, ACCA exam, also he has many years of experience as a tutor of financial trainings for international corporations.

Dariusz presents amazing interpersonal and teaching skills, that have been evaluated many times by attendants of his courses.

### TRAINING DETAILS

**Duration:** 3 training days

**Time:** 9:00 – 15:30

**Date:** 18-20 March 2024

**Language:** English/Polish

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

**Price:** 1 950 PLN net + 23% VAT

For registration until: **20 February 2024**

/ **10%** - individual discount

/ **15%** - group discount – 2 people or more

## USGAAP vs. IFRS

### TRAINING PROGRAM

#### Day 1

1. Introduction to the course
2. Scale of International Differences
3. The Regulatory Context of EU Accounting
4. The Regulatory Context of USGAAP
5. The Influence of Tax
6. Overview of the Content of IFRS
7. SEC Requirements
8. The Content of USGAAP
9. Presentation of Financial Statements in IFRS and USGAAP
10. More on Presentation
11. Accounting policies

#### Day 2

1. Revenue Recognition - present rules and practice, recent changes and transition to new rules, US/ IFRS comparison
2. Tangible Assets (PPE) - inventories; property, plant and equipment - including comparison asset vs expense; impairment, capitalization of borrowing costs
3. Intangible Assets - R&D, software, costs, lease accounting
4. Financial Instruments - presentation and measurement issues, hedge accounting
5. Liabilities - provision, accruals, prepayments, contingencies
6. More Liabilities & other Obligations - employee benefits; post-retirement obligations, share-based payments, deferred tax

### LECTURER

#### DAVID POTTS, FCA

David is qualified UK Chartered Accountant with over 20 years experience of professional training in accountancy and finance. He has taught financial reporting to students preparing for their professional exams to qualify as ACAs, ACCAs and CIMA.

David also has over 15 years experience in providing post-qualification professional training in financial reporting and auditing; and was one of the first trainers in the UK to start training on IFRS (IAS as it then was) conversion in 1994. Key specialism: UK GAAP, US GAAP, IFRS and IAS.

### TRAINING DETAILS

**Duration:** 2 training days

**Time:** 10:00 – 16:30

**Date:** 20, 21 March 2024

**Language:** English

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

**Price:** 2 450 PLN net + 23% VAT

For registration until: **20 February 2024**

/ **10%** - individual discount

/ **15%** - group discount – 2 people or more

## CONSOLIDATION ACCOUNTING (GROUPS) UNDER USGAAP

### TRAINING PROGRAM

#### Day 1 - Accounting for groups under USGAAP

1. What makes a 'group'
  - Current definitions of parent, subsidiary, associate and joint venture status
  - Reporting requirements of the parent & subsidiary
2. The purchase transaction – how to record and report
  - Valuing the cost of investments
  - Valuing the separable assets and liabilities acquired
  - Subsequent measurement, amortisation and impairment
  - Payments to be excluded from cost of investment such as employment costs for ongoing services
3. Inter-group transactions
  - Trading activities between group companies
  - Profits on inter-group trading
  - Transfers of assets and the impact on depreciation in group
  - Dividend payments and management charges

#### Day 2 – Consolidation – other issues to consider

1. Treatment of foreign currencies in accounts
  - Identifying and agreeing the main reporting currency
  - Treatment of routine trading transactions in foreign currencies and remeasurement on settlement and of monetary items
  - Adjustments required at the year end for consolidation
  - Other issues such as if a currency becomes hyper-inflationary
2. Accounting for reorganisations, restructuring and mergers

### LECTURER

#### DAVID POTTS, FCA

David is qualified UK Chartered Accountant with over 20 years experience of professional training in accountancy and finance. He has taught financial reporting to students preparing for their professional exams to qualify as ACAs, ACCAs and CIMA.

David also has over 15 years experience in providing post-qualification professional training in financial reporting and auditing; and was one of the first trainers in the UK to start training on IFRS (IAS as it then was) conversion in 1994. Key specialism: UK GAAP, US GAAP, IFRS and IAS.

### TRAINING DETAILS

**Duration:** 1 training day

**Time:** 9:00 – 15:30

**Date:** 22,23 April 2024

**Language:** English

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

**Price:** 2 450 PLN net + 23% VAT

For registration until: **20 February 2024**

/ **10%** - individual discount

/ **15%** - group discount – 2 people or more



## FIXED ASSETS - TAX AND BALANCE SHEET ISSUES

### TRAINING PROGRAM

1. Types of business activities
2. Introduction
3. Legal basis for fixed assets
4. Changes in tax law and balance sheet law
5. National Accounting Standard No. 7
6. Valuation of the carrying amount and tax base of fixed assets
7. Depreciation of fixed assets
8. Inventory of fixed assets
9. International accounting standards and USGAAP for fixed assets
10. Leases of property, plant and equipment
11. IFRS 16 and ASC 842 - a new approach to leasing after 01.01.2019
12. Closing & Discussion

### LECTURER

#### ROMAN SEREDYŃSKI, MBA

Certified Auditor, Managing Partner

For a long time he headed an audit division in an International auditing company. Working on the managerial positions, he participated in auditing projects and transformation of financial statements according to the German balance-sheet law and IAS/IFRS, due diligence projects and valuations of companies.

Roman has a vast experience in Polish and International Accounting Standards. Currently, he is the Managing Partner at UHY ECA S.A. He is an author of numerous publications and a respected lecturer in the field of accounting.

### TRAINING DETAILS

**Duration:** 2 training days

**Time:** 9:00 – 15:30

**Date:** 14, 15 March 2024

**Language:** Polish

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

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

For registration until: **20 February 2024**

/ **10%** - individual discount

/ **15%** - group discount – 2 people or more



## ACADEMY OF FINANCE - PTP, OTC, RTR

### TRAINING PROGRAM

#### Module 1 Purchase to Pay (PtP)

1. The general scope of the PtP process
2. Purchases - documenting purchase transactions
3. Recognition of purchase invoice in accounting ledgers
4. Accounts Payable - liabilities
5. Provisions and accruals
6. Financial Statements - impact of PtP process on data included in the financial statements

#### Module 2 Order to Cash (OtC)

1. The general scope of the OtC process
2. Billing - sales documentation
3. Accounts Receivable - receivable and sales revenues
4. Impairment losses on receivables
5. Financial Statements - impact of OtC on data included in the financial statements

#### Module 3 Record to Report (RtR)

1. The general scope of the RtR process
2. Reporting
3. Fixed assets and intangible assets in the light of the Polish Accounting Act and IFRS
4. Calculation and recognition of deferred tax
5. Other issue
  - Exchange rate differences
  - Receivables' write-down (OtC)
  - Stock valuation and inventory's write-down (PtP)
  - Calculation and recognition of reserves (PtP)
6. Valuation of trade liabilities (PtP)

### LECTURER

#### ROMAN SEREDYŃSKI, MBA

Certified Auditor, Managing Partner

For a long time he headed an audit division in an International auditing company. Working on the managerial positions, he participated in auditing projects and transformation of financial statements according to the German balance-sheet law and IAS/IFRS, due diligence projects and valuations of companies.

Roman has a vast experience in Polish and International Accounting Standards. Currently, he is the Managing Partner at UHY ECA S.A. He is an author of numerous publications and a respected lecturer in the field of accounting.

### TRAINING DETAILS

**Duration:** 3 training days

**Time:** 9:00 – 15:30

**Date:** Module 1 - 18 April 2024

Module 2 - 19 April 2024

Module 3 - 22 April 2024

**Language:** Polish

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

**Price:** 1 250 PLN net+VAT / per module

2 850 PLN net+VAT / total

For registration until: **20 February 2024**

/ **10%** - individual discount

/ **15%** - group discount – 2 people or more

## BASIC CREDIT AND CASH MANAGEMENT

### TRAINING PROGRAM

#### Session 1

- The role of cash and credit management
- Concept of working capital
- Operating cash cycle

#### Session 2

- Analyse the credit status of existing and potential customers using ratios and performance indicators
- Credit risk, Overtrading risk, Gearing risk

#### Session 3

- Managing the granting, refusing, amending or extending of credit
- Vetting credit application
- Evaluating discount for early settlement

### LECTURER

#### MUSTAFA MUCHHALA, CIMA

Freelance Trainer in the area of Management Accounting, Financial Management & Strategy and Islamic Finance.

Mustafa has held Subject Manager role i.e. preparation and production of technical material in liaison with the authors in the publishing departments for course materials. He had been involved the Business Development of CIMA & ACCA full time courses reporting to ACCA Course Director. He has a wide experience as a Senior Business Faculty tutor for various Accountancy Institutes (CIMA, ACCA, ICAEW, ICAS & AAT).

### TRAINING DETAILS

**Duration:** 1 training day

**Time:** 9:00 – 15:30

**Date:** 18 March 2024

**Language:** English

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

**Price:** 1 650 PLN net + VAT

For registration until: **20 February 2024**

/ **10%** - individual discount

/ **15%** - group discount – 2 people or more

## ESG

### TRAINING PROGRAM

1. Introduction
2. The origins of ESG
  - Megatrends in water
  - The causes of change in the light of the world
  - Misstatement of non-financial information
  - Greenwashing, Marketing label, Reliability of information
3. UN development goals for 2015 - 2030
  - Strategy for the world
  - Progress of work - UN strategy
  - Development case study
4. European Union regulations in the field of ESG
  - Regulations and regulations within EU legal procedures
  - Taxonomy – Regulation of the European Parliament
  - CSRD – Corporate Sustainability Reporting Directive
  - Requirements for auditing non-financial information
  - ESRS – European Sustainability Reporting Standards
5. Environment – environment and climate
  - The impact of business on the environment and climate
  - What does sustainable development mean?
  - Carbon footprint, greenhouse gases
6. Social – social aspects
  - Human rights and equal opportunities
  - Entrepreneur's dilemmas - ethics, legality, profitability
  - Supply chain in a social context
  - Anti-corruption activities
7. Management – Corporate Governance
  - The structure of authorities in the enterprise
  - Why is corporate governance crucial for ESG?
  - Good practices of listed companies in Poland
  - Ethics in business and ethical dilemmas
8. Report on non-financial information on primary
  - Legal requirements in Poland
  - Analysis of legal law in the European Union
  - Structure of the report on non-financial information
9. Discussion and conclusions

### LECTURER

#### ROMAN SEREDYŃSKI, MBA

Certified Auditor, Managing Partner

For a long time he headed an audit division in an International auditing company. Working on the managerial positions, he participated in auditing projects and transformation of financial statements according to the German balance-sheet law and IAS/IFRS, due diligence projects and valuations of companies.

Roman has a vast experience in Polish and International Accounting Standards. Currently, he is the Managing Partner at UHY ECA S.A. He is an author of numerous publications and a respected lecturer in the field of accounting.

### TRAINING DETAILS

**Duration:** 1 training day

**Time:** 9:00 – 15:30

**Date:** 27 March 2024

**Language:** Polish

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

**Price:** 1 450 PLN net+VAT

For registration until: **20 February 2024**

/ **10%** - individual discount

/ **15%** - group discount – 2 people or more

## TREASURY MANAGEMENT

### TRAINING PROGRAM

#### Module 1 Basic Treasury Management

##### Session 1 - Corporate Finance

- Treasury function & the role of the Treasurer
- Sources of equity - internal financing
- Debt finance - analyzing credit risk
- Entities and elements of the banking system

##### Session 2 - Working capital management

- Objectives: Liquidity and profitability
- Working capital cycle
- Management of receivables, payables, inventory
- Financing working capital

##### Session 3 - Cash and cash management

- Motives for holding cash
- Cash flow forecasting
- Easing cash shortages
- Managing cash surpluses

#### Module 2 Advanced Treasury Management

##### Session 1 - Business Evaluation

- Comparative analysis of financial information
- Use of published accounts and their shortcomings
- Ratio analysis: profitability, liquidity, solvency and shareholder measures

##### Session 2 - Project appraisal techniques

- The investment process
- Discounted cash flow
- Net Present value incorporating inflation, tax & working
- Other investment appraisal techniques: IRR, Payback

##### Session 3 - Valuing a business

- Why value a business
- Cash flow valuation
- Dividend valuation model
- Valuation using P/E multiples
- Valuation using asset values

### LECTURER

#### MUSTAFA MUCHHALA, CIMA

Freelance Trainer in the area of Management Accounting, Financial Management & Strategy and Islamic Finance.

Mustafa has held Subject Manager role i.e. preparation and production of technical material in liaison with the authors in the publishing departments for course materials. He had been involved the Business Development of CIMA & ACCA full time courses reporting to ACCA Course Director. He has a wide experience as a Senior Business Faculty tutor for various Accountancy Institutes (CIMA, ACCA, ICAEW, ICAS & AAT).

### TRAINING DETAILS

**Duration:** 2 training days

**Time:** 9:00 – 15:30

**Date:** Module 1 - 14 March 2024

Module 2 - 15 March 2024

**Language:** English

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

**Price:** 2 450 net + 23% VAT / total

1 450 net + 23% VAT / 1 module

For registration until: **20 February 2024**

/ **10%** - individual discount

/ **15%** - group discount – 2 people or more



## FINANCIAL RISK & CYBERSECURITY

### TRAINING PROGRAM

1. Introduction to Financial Risk Management and Cybersecurity
  - Overview of financial risk management concepts
  - Introduction to cybersecurity relevance in finance
  - Understanding the interconnectedness of financial and cybersecurity risks
2. Cybersecurity Threats in Finance
  - Identifying common cybersecurity threats faced by financial institutions
  - Assessing the impact of cyber-attacks on financial systems
  - Case studies on notable cyber incidents in the finance industry
3. Risk Assessment and Mitigation Strategies
  - Conducting a comprehensive risk assessment for financial systems
  - Implementing risk management strategies for cybersecurity threats
  - Developing incident response and recovery
4. Cybersecurity Governance and Culture
  - Building a cybersecurity-focused organizational culture
  - Governance frameworks for cybersecurity
  - Training and awareness programs for employees
5. Emerging Trends and Technologies in Financial Risk Management and Cybersecurity
  - Exploring advancements in financial technology (FinTech) and their associated risks
  - Understanding the impact of artificial intelligence (AI) and machine learning (ML) on financial risk management and cybersecurity
6. Case Studies and Exercises

### LECTURER

**MUSTAFA MUCHHALA, CIMA**

Freelance Trainer in the area of Management Accounting, Financial Management & Strategy and Islamic Finance.

Mustafa has held Subject Manager role i.e. preparation and production of technical material in liaison with the authors in the publishing departments for course materials. He had been involved the Business Development of CIMA & ACCA full time courses reporting to ACCA Course Director. He has a wide experience as a Senior Business Faculty tutor for various Accountancy Institutes (CIMA, ACCA, ICAEW, ICAS & AAT).

### TRAINING DETAILS

**Duration:** 2 training days

**Time:** 9:00 – 15:30

**Date:** 15 April 2023

**Language:** English

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

**Price:** 1 650 PLN net + 23% VAT

For registration until: **20 February 2024**

/ **10%** - individual discount

/ **15%** - group discount – 2 people or more

## PROJECT MANAGEMENT PROFESSIONAL

### TRAINING PROGRAM

#### Module 1 Project management based on PMBok

1. Project management as tool to realize organizational aims
2. The structure of project management
3. Project process groups according to PMI:
  - Integration management
  - Scope management
  - Time management
  - Cost management
  - Quality management
  - Human resource management
  - Communication management
  - Risk management
  - Procurement management
  - Managing the project stakeholders
4. Initiation of project and Sponsor's role in starting up project
5. Project planning
6. Execution and controlling
7. Closing project
8. Managing a set of projects in organization
9. Good practice in managing set of projects
10. Tools in project manager's work

#### Module 2 Preparation to PMP Exam

### LECTURER

#### MACIEJ BODYCH (MBA, PMP)

Consultant, Trainer

Expert in project and project portfolio management and quality management. Led IT and consulting projects in project management and project portfolio management, project office implementation and organizational maturity model assessment.

Since many years experienced specialist in PPM system implementation. Maciej has certificates in Six Sigma, ISO, RUP, IBM Rational. He is experienced trainer, conducting project management courses and workshops. Lectures at numerous conferences and seminars such as Project Management Institute, PMDays.

### TRAINING DETAILS

**Duration:** 5 training days

**Time:** 9:00 – 15:30

**Date:** Module 1 - 25,26,27 March 2024

Module 2 - 11, 12 April 2024

**Language:** Polish/English

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

**Price:** Module 1 - 2 850 PLN net + 23% VAT

Module 2 - 1 950 PLN net + 23% VAT

The full training - 4 650 PLN net + 23% + VAT

For registration until: **20 February 2024**

/ **10%** - individual discount

/ **15%** - group discount – 2 people or more