



your
success...

Finance & Management Training
LondonSAM Polska_Autumn 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 of which we are Tuition Provider, PMI and 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_AUTUMN 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 Autumn 2024:



IFRS Area

- IFRS Crash Course - 6 days
- Fixed assets - tax and balance sheet issues
- Cash Flow
- Leasing under IFRS 16
- Deferred Tax
- International Financial Accounting Course (IFAC) - 3 days

UK & USGAAP

- UK GAAP - FRS 102 important changes
- USGAAP vs IFRS

SSC Finance & Analysis

- Academy of Finance PtP, OtC, RtR
- The Art of Reading Financial Statements

Management

- ESG Reporting
- Project Management Tools
- Project Management Professional, PMP
- Financial Risk Management & Cybersecurity

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: 20, 21 November 2024

Language: Polish

Place: live on-line, Zoom meeting platform

Price: 1 950 PLN net + VAT

For registration until: **20 September 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-
- General summary of IFRS 18, which is to replace.
- IAS 1 „Presentation of Financial Statements’ in 2027
- 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 – 18 November 2024
Module 2 – 19 November 2024
Module 3 – 20 November 2024
Module 4 – 25 November 2024
Module 5 – 26 November 2024
Module 6 – 27 November 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 September 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: 21-23 October 2024

Language: Polish/English

Place: live on-line, Zoom meeting platform

Price: 1 950 PLN net + 23% VAT

For registration until: **20 September 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: 21,22 November 2024

Language: English

Place: live on-line, Zoom meeting platform

Price: 2 450 PLN net + 23% VAT

For registration until: **20 September 2024**

/ **10%** - individual discount

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

UKGAAP - FRS 102

TRAINING PROGRAM

1. Summary of key changes to new UKGAAP FRS issued March 2024 – available to use now and compulsory from 1 January 2026
 - Lease accounting based on IFRS 16
 - Revenue recognition aligned with IFRS 15
 - Additional and changed disclosure requirements
2. Planning action needed now
 - What is best option for UK based subsidiaries – FRS 101 or FRS 102
 - Transitional arrangements – impact on 2025 year end if FRS not adopted early
3. Changes to UK law and financial reporting requirements
 - New checks and requirements when using Companies House
 - Changes to UK legislation including filing requirements of SMEs and Sustainability reporting

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: 4 hour session

Time: 9:00 – 13:00

Date: 10 October 2024

Language: English

Place: live on-line, Zoom meeting platform

Price: 1 450 PLN net + 23% VAT

For registration until: **20 September 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 November 2024

Language: Polish

Place: live on-line, Zoom meeting platform

Price: 1 950 PLN net+VAT

For registration until: **20 September 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

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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 - 14 October 2024

Module 2 - 15 October 2024

Module 3 - 16 October 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 September 2024**

/ **10%** - individual discount

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

CASH FLOW MANAGEMENT

TRAINING PROGRAM

1. The importance of cash flow
 - Importance of cash flow
 - How free cash flow (FCF) from operating activities is generated and how it affects business development opportunities
 - Accrual vs cash basis in the context of generating sales revenues and inflows to the entity
 - Profit and loss and cash
 - Analysis of non-cash expenses such as depreciation, provisions and impairment losses
 - Turning profit into cash flow from operating activities (case study)
2. Cash flow and working capital management
 - Introduction - what is working capital?
 - Inventory management - inventory cycle
 - Receivables management - receivables cycle
 - Supplier payment term management - payables turnover cycle (payables turnover)
 - Calculation of inventory turnover, receivables, payables and cash conversation cycle (case study)
3. Cash flow statement
 - Cash flow statement as a component of financial statements
 - Methods of preparing cash flow
 - Interpretation of cash flow from different activities
 - Recognition of cash flow on the basis of balance sheet analysis
 - Analysis of the cash flow statement
 - Identification of bankruptcy risk on the basis cash flow
4. Cash flow forecast
 - Basic principles of forecasting (budgeting)
 - Identification of differences between profit and loss account and cash flow
 - Forecasting revenue, costs, inflows and outflows
 - Updating a forecast over time (MFR)

LECTURER

ROMAN SEREDYŃSKI, MBA

Certified Auditor, Managing Partner

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TRAINING DETAILS

Duration: 1 training day

Time: 9:00 – 15:30

Date: 28 October 2024

Language: Polish

Place: live on-line, Zoom meeting platform

Price: 1 450 PLN net + VAT

For registration until: **20 September 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: 18 November 2024

Language: Polish

Place: live on-line, Zoom meeting platform

Price: 1 450 PLN net+VAT

For registration until: **20 September 2024**

/ **10%** - individual discount

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

LEASING UNER IFRS 16

TRAINING PROGRAM

1. Introduction
2. Regulations of the existing standard IAS 17 Leases
3. Regulations of the Accounting Act with CRS No. 5
4. Scope of IFRS 16 standard
5. Definition of lease
6. Operating versus finance leases under the regulations of IFRS 16
7. Identification of components of a lease agreement
8. Activation of expenditures related to the lease agreement
9. Recording of the lease agreement by the lessee in light of IFRS 16
10. Recording from the lessor's point of view
11. Recognition of typical leases of IFRS 16 - case study
12. Analysis of the standard's provisions in the context of tax law regulations
13. Deferred tax reported in the accounting books as a consequence of the divergence of balance sheet and tax law
14. Analysis of changes in accounting policies under IFRS
15. 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: 1 training days

Time: 9:00 – 15:30

Date: 28 listopad 2024

Language: Polish

Place: live on-line, Zoom meeting platform

Price: 1 450 PLN net+VAT

For registration until: **20 September 2024**

/ **10%** - individual discount

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

DEFERRED TAX

TRAINING PROGRAM

1. Introduction
2. Definitions of basic concepts
3. Theoretical rationale for disclosure of deferred tax assets and liabilities
4. Differences in the recognition of expenses and income according to tax regulations and balance sheet law
5. Discussion of examples of non-deductible expenses.
6. Economic justification for determining deferred tax - tax shield effect
7. Methods of calculating deferred tax
8. Outcome method
9. Balance sheet method he Accounting Act and IAS 12
10. Permanent and temporary differences with examples
11. Prudent valuation principle under the Accounting Act and the Income Tax Act
12. Guidelines of the National Accounting Standard No. 2
13. Carrying value of assets and liabilities
14. Ways of determining the tax value of assets and liabilities
15. Tax loss as a basis for creating deferred tax assets
16. Solutions adopted in the International Financial Reporting Standards 16.
17. Recording of fixed assets - tax and balance sheet depreciation table
18. Tax losses subject to settlement in subsequent years
19. Transition to IFRS vs. valuation of fixed assets at fair value under IFRS 1
20. Fair value model in the scope of application of IAS 16, IAS 38, IAS 40
21. IFRS 3 Business combinations and their impact on deferred tax amounts
22. Impairment of assets under IAS 36
23. Discussion and conclusion

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: 25 November 2024

Language: Polish

Place: live on-line, Zoom meeting platform

Price: 1 450 PLN net + 23% VAT

For registration until: **20 September 2024**

/ **10%** - individual discount

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

FINANCIAL RISK MANAGEMENT & 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: 1 training days

Time: 9:00 – 15:30

Date: 13 November 2024

Language: English

Place: live on-line, Zoom meeting platform

Price: 1 650 PLN net + 23% VAT

For registration until: **20 September 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 Eam Prep

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 I - 25,26 November 2024

Module II - 11,12,13 December 2024

Language: Polish/English

Place: live on-line or face to face in Warsaw

Price: 5 900 PLN net + 23% + VAT

For registration until: **20 September 2024**

/ **10%** - individual discount

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