

Leasing under IFRS 16

AIM OF THE TRAINING

This training covers IFRS 16's lease recognition rules, differences from IAS 17, and the impact on tax and accounting policies. Designed for accountants, financial controllers, tax specialists, and auditors handling lease accounting.

TRAINING PROGRAM

1. Introduction
2. Regulations of the existing IAS 17 Leases
3. Regulations of 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 expenditures -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
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. Changes in accounting policies under IFRS
15. Closing & discussion

BENEFITS

- Understand key IFRS 16 lease definitions.
- Learn from a knowledgeable IFRS expert.
- Navigate differences between accounting and tax regulations.

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.

PUBLIC TRAINING

Duration: 1 training day

Time: 9:00 – 15:30

Date: 12 March 2026

Language: Polish

Place: live on-line, Zoom platform

Price: 1 450 PLN net + VAT

For registration until: 20 February 2026

/ 10% - individual discount

/ 15% - group discount – 2 people or more