

your  
success...

2026

# Finance

Finance & Management Training  
/ Autumn 2026 /

**London** **SAM**



# LondonSAM

LondonSAM is a modern, international training company.

We specialise in organising training courses in finance, management and interpersonal skills.

As a partner of ACCA in Poland, we have been providing training preparing to pass ACCA exams on the Polish market for over 19 years. LondonSAM is based in the centre of Krakow in a modern office complex, Fronton Office Center, which ensures a high standard of services provided to our clients.

20 years  
of activity

over  
20 000  
training participants

over  
100  
clients  
in Europe

co-operation  
with 4 Universities

ACCA Provider  
since 2006

International  
Institution Partnership  
Insead, Kaplan,  
ACCA, Big 4



# Training\_Autumn 2026

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 2026:

## Artificial Intelligence

- AI in Office Work
- Robotic Process Automation for Project Managers
- AI in Enterprise
- AI Financial Reporting

## Finance & Analysis

- IFRS 18
- Academy of Finance PtP, OtC, RtR
- Art of Reading Financial Statements with AI
- Leasing under IFRS 16
- Advanced Credit Management
- ACCA Professional

## Management

- Organizational data maturity cycle:
  - From Data to Decisions
  - Data Storytelling
- PM Mix Metodyk
- Financial English

## SET USGAAP

- M&A under USGAAP
- Leasing under USGAAP
- USGAAP vs IFRS
- USGAAP Update

## AIM OF THE TRAINING

This training presents AI not as a text generator, but as a full-fledged work tool, based on Copilot. After this training, participants not only know how to use AI “for writing,” but become professionals who can implement intelligent automation elements, create work standards, and raise the quality of materials produced by the entire team.

## TRAINING PROGRAM

### 1. AI as an analytical and creative assistant

- Creating analyses, meeting summaries, recommendations, case studies, process descriptions, checklists, and presentations

### 2. Advanced use of AI in Excel, PowerPoint, and Outlook

- Data analysis
- Generating visual content
- Automatic formatting
- Creating document and report structures

### 3. AI and automation in the Microsoft 365 environment

- Connecting AI with workflows
- Creating drafts of automated communications
- Enriching processes and interpreting data

### 4. Secure and compliant use of AI in the organization

- How to implement AI wisely
- How to protect confidentiality
- How to establish work standards
- How to increase AI adoption across teams

## BENEFITS

- You will gain confidence that you use AI intentionally and professionally
- You will get the ability to create documents, reports, and analyses in a fraction of the time
- You will get insight into how AI can support automation, processes, and collaboration in your organization

## LECTURER

### Tomasz Budziński

A project manager with 15 years of experience in HR and recruitment, covering both strategic and operational roles. He focuses on making processes and tools simpler and more human through smart automation. His trainings are hands-on, real-time, and packed with practical tips participants can use right away.

## TRAINING DETAILS

**Duration:** 2 sessions, 3 hours each

**Time:** 9:00 – 12:30

**Date:** 14,15 October 2026

**Language:** Polish/English

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

**Price:** 200 EUR net + VAT if applicable

**For registration until: 18 September 2026**

/ 10% – individual discount

/ 15% – group discount – 2 people or more

# Robotic Process Automation for Project Managers

## AIM OF THE TRAINING

What RPA is and how to identify and prepare processes for automation. You will also learn RPA implementation methodology and governance, as well as key concepts related to IT, financial aspects, and documentation.

## TRAINING PROGRAM

- Short introduction to RPA technology
- Identification and preparation of processes for automation projects
- Roles in the robotic program and projects
- Methodology of RPA projects with following project lifecycle
- How RPA projects can be run using Agile and Waterfall approach
- Key templates and documents used during RPA projects
- Access rights and account management
- Business case calculation, calculation of project complexity and length
- Monitoring of automation projects and savings
- Combining Lean Management with RPA
- IT Security for RPA
- Change management - working with resistance among employees
- Most common pitfalls during automation projects and how to avoid them

## BENEFITS

- Understand how to identify and prepare processes suitable for automation
- Gain knowledge of RPA implementation methodology, governance, key project aspects
- Learn how to effectively support and manage RPA initiatives within an organization

## LECTURERS

### Dagmara Sysuła

Dagmara is a Delivery Manager with 5 years of management experience. Her professional experience is based on several years of work in the Polish and American banking sector in the areas of customer service and AML.

Dagmara teaches at Jagiellonian University, occasionally hosts conferences and is passionate about personal productivity

## TRAINING DETAILS

**Duration:** 2 training days

**Time:** 9:00 – 15:30

**Date:** 21,22 October 2026

**Language:** English/Polish

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

**Price:** 575 EUR net + VAT if applicable

**For registration until: 18 September 2026**

/ 10% – individual discount

/ 15% – group discount – 2 people or more

## AIM OF THE TRAINING

Equip managers and leaders in GBS with the skills to effectively implement in an AI-enabled environment, leverage GenAI and Microsoft Copilot in strategic and operational tasks, set standards for safe AI use, and identify high-value opportunities for efficiency and quality increases. You will learn how to use AI for personal productivity and process automation, and how to start implementing it in an organization.

## TRAINING PROGRAM

- What AI is and isn't, key concepts, terminology
- Brief overview of currently used AI models
- AI applications in GBS organizations, use cases
- Personal productivity with AI
- Integrating AI into GBS business operations, implementation tactics
- Ethical dilemmas in AI
- AI and data security – understanding the risks and challenges
- Practical workshop: implementing simple AI solution
- Q&A and closing remarks

## BENEFITS

- Apply AI tools to improve productivity and automate tasks
- Develop awareness of safe, ethical, and secure AI use
- Understand key AI concepts and how GenAI can be applied in GBS

## LECTURERS

### Bernard Ronka

Bernard has over 10 years of experience in process automation and RPA, helping organisations improve and streamline their work. He has supported international projects across finance, HR, customer service, and IT, focusing on making processes more efficient and scalable.

## TRAINING DETAILS

**Duration:** 1 training day

**Time:** 9:00 – 15:30

**Date:** 13 October 2026

**Language:** English/Polish

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

**Price:** 295 EUR net + VAT if applicable

**For registration until: 18 September 2026**

/ 10% - individual discount

/ 15% - group discount – 2 people or more

# AI in Financial Reporting

## AIM OF THE TRAINING

This course will be useful for all those involved in the financial reporting process; from systems design and implementation, management reporting, external statutory reporting and audit functions. The course does not presume any prior knowledge or experience in the use of AI functions.

## TRAINING PROGRAM

### Session 1

- Introduction and objectives - different types of AI explained and possible uses in financial report, actual and possible
- Basic explanation as to what is AI and common processes used and available
- AI for data management and processing – risk assessment and variances for example
- Practical considerations such as prompt structure, review process, source control, confidentiality and audit trail needs

### Session 2 – user case examples

- Mapping AI opportunities across the AI reporting cycle
- Using AI to support management commentary and analysis
- Drafting and revising disclosure notes and statutory reporting content – IFRS and local GAAP
- Identifying inconsistencies, risks and possible Prior Period Adjustments
- Supporting audit readiness through better documentation, reconciliations and exception analysis

## BENEFITS

- Gain practical AI skills for financial reporting.
- Build faster and more accurate reporting workflows.
- Learn to identify risks and improve audit readiness.

## LECTURER

### David Potts, FCA

David is qualified UK Chartered Accountant with over 20 years experience of professional training in accountancy and finance. David also has over 20 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 conversion in 1994. Key specialism: UKGAAP, US GAAP, IFRS.

## TRAINING DETAILS

**Duration:** 3-hour training

**Time:** 9:00-12:00

**Date:** 26 October 2026

**Language:** English

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

**Price:** 200 EUR net + VAT if applicable

**For registration until: 18 September 2026**

/ 10% – individual discount

/ 15% – group discount – 2 people or more

# Organizational data maturity

## AIM OF THE TRAINING

The program builds a strong data culture across the organization, guiding teams from understanding data to effective communication and data-driven leadership.

## TRAINING PROGRAM

### MODULE 1\_ From Data to Decisions

- Informational Data vs. Decision Data
- Asking for the Right Analytical Questions
- KPIs in the Context of Business Goals
- Avoiding Misinterpretation of Data
- Building a Data-Driven Decision Process
- Turning Data into Actions
- AI as a Data Interpretation Assistant

### MODULE 2 \_ Data Storytelling

- Building a Narrative Around Data
- Adapting Data Language to the Audience
- Using Emotion and Context in Communication
- Designing Persuasive Reports and Presentations
- Using Data Visualization as an Influence Tool
- Leading Inspiring Data-Driven Meetings
- AI as a Partner in Data Storytelling

## BENEFITS

- Trust and openness grow in performance discussions.
- Engagement replaces pressure.
- Participants start seeing data as a shared language for decisions, not just reporting.

## LECTURER

**Anna Górbska, MBA**

A data and strategy expert with 20+ years of experience in process optimization, business analytics, and strategic management. An MBA graduate and member of the Maxwell Leadership Certified Team, she helps organizations turn data into informed action.

## TRAINING DETAILS

**Duration:** 1 module – 4-hour training

**Time:** 9:00–13:00

**Date:** Module 1: 19 November 2026

Module 2: 26 November 2026

**Language:** Polish

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

**Price:** 200 EUR net + VAT if applicable /module

**For registration until: 18 September 2026**

/ 10% – individual discount

/ 15% – group discount – 2 people or more

# Project Management – Mix Methodic

## AIM OF THE TRAINING

This training covers foundational project management principles, Agile basics, planning, risk management, and effective execution techniques. It's designed for aspiring and practicing project managers, team leaders, and coordinators.

## TRAINING PROGRAM

### DAY 1 \_Project Foundations & Agile

- Principles of project management
- Why projects fail and how to justify them
- Overview of project methodologies (PMI, PRINCE2, Agile)
- Basics of SCRUM and Design Thinking
- Defining project goals, scope, and stakeholders
- Agile tools and techniques (Kanban, MoSCoW)

### DAY 2 \_Planning, Risk & Execution

- Project planning and estimation (incl. PERT, Agile scheduling)
- Team management and leadership
- Risk and budget management
- Communication and project reporting
- Project closure and lessons learned

## BENEFITS

- Gain skills to deliver and close projects.
- Build solid knowledge of traditional and Agile project methods.
- Learn practical tools for planning, risk, and team management.

## LECTURER

**Piotr Ogonowski, MBA**

Certified Auditor, Managing Partner

A manager with nearly 30 years of experience, a lecturer in management, and the author of a series of lectures and training programs on management and organizational transformation. He is certified as a PMI PMP, PRINCE2 Practitioner, and AgilePM, and is an experienced Agile management practitioner.

## TRAINING DETAILS

**Duration:** 2 training days

**Time:** 9:00 – 15:30

**Date:** 23,24 November 2026

**Language:** Polish

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

**Price:** 460 EUR net + VAT if applicable

**For registration until: 18 September 2026**

/ 10% – individual discount

/ 15% – group discount – 2 people or more

## TRAINING PROGRAM

1. Bookkeeping
  - Basic bookkeeping terminology
  - Describing financial transactions and entries
  - Communication in day-to-day accounting activities
2. Accounting policies, standards, assumptions and principles
  - Key accounting vocabulary
  - Describing assumptions and reporting principles
3. Depreciation and amortisation
  - Language for asset valuation over time
  - Describing depreciation of tangible assets
4. Auditing
  - Core audit terminology
  - Communication during audit processes
5. Financial statements & financial ratios
  - Structure and key elements of financial statements
  - Explaining financial ratios in business context
6. Cost accounting & pricing
  - Cost and margin terminology
  - Talking about cost structures and profitability
7. Stocks and shares
  - Basic capital markets vocabulary
  - Talking about investments and performance
8. Taxation
  - Core taxation terminology
  - Communication in corporate tax context

## AIM OF THE TRAINING

The training is created to develop participants' ability to communicate effectively in Business and Financial English in professional contexts, improving accuracy, confidence, and fluency when discussing financial, accounting, and corporate topics.

## BENEFITS

- Gain confidence in using Business and Financial English in real work situations
- Improve accuracy and clarity when discussing financial and corporate topics
- Develop practical communication skills for meetings, reporting, and presentations

## LECTURER

**Olga Druszkiewicz, MSc**

She holds an MA in English Philology from the Jagiellonian University in Kraków and has continuously developed her expertise through participation in professional courses and conferences.

Since 1995, she has been a lecturer at the Kraków University of Economics, where she also delivered Business English training courses under various EU-funded programs.

## TRAINING DETAILS

**Duration:** 7 sessions, 2-hour each

**Time:** Mondays, 17:00–19:00

**Date:** 12,19,26 October & 9,16,23,30 November

**Language:** English

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

**Price:** 180 EUR brutto

**For registration until: 18 September 2026**

/ 10% – individual discount

/ 15% – group discount – 2 people or more

# IFRS 18 Presentation & Disclosure to FS

## AIM OF THE TRAINING

This training explains IFRS 18's new presentation rules, focusing on clearer, more transparent financial reporting. It's designed for financial controllers, reporting specialists, CFOs, and auditors involved in preparing and reviewing financial statements.

## TRAINING PROGRAM

1. What is IFRS 18 and why it matters?
2. Major changes from IAS 1 'Presentation of FS
3. Statement of Profit and Loss – New Presentation Requirements:
  - Required subtotals: operating profit, investing, financing
  - Changes in classification of income and expenses
  - Disaggregation rules and label clarity
  - Placement of associates & joint ventures
4. Statement of Financial Position, Aggregation and Format
  - Principles of aggregation and disaggregation
  - Enhanced line-item requirements
  - Classification: current vs. non-current
  - Labelling and minimum content
5. Management Performance Measures
  - What are these?
  - How to ensure their comparability and understandability by financial statements' users?
  - How to disclose them?

## BENEFITS

- Grasp major changes from IAS 1 to IFRS 18.
- Master new statement presentation and disclosure standards.
- Learn directly from an experienced IFRS expert.

## LECTURER

**Dariusz Bargieł**, FCCA  
IFRS & ACCA lecturer

A former auditor at Deloitte, he has specialized in IAS/IFRS training since 2001, preparing candidates for ACCA, CIMA, CFA, and DipIFR exams. He combines technical expertise with over two decades of teaching experience across Europe and the Middle East.

## TRAINING DETAILS

**Duration:** 4-hour training

**Time:** 9:00 – 13:00

**Date:** 19 November 2026

**Language:** English/Polish

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

**Price:** 200 EUR net + VAT if applicable

**For registration until: 18 September 2026**

/ 10% – individual discount

/ 15% – group discount – 2 people or more

## TRAINING PROGRAM

### Module 1 \_Purchase to Pay (PtP)

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

### Module 2 \_Order to Cash (OtC)

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

### Module 3 \_Record to Report (RtR)

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

## AIM OF THE TRAINING

This training covers end-to-end financial processes—Purchase to Pay, Order to Cash, and Record to Report—highlighting their impact on financial statements under Polish Accounting Act and IFRS. Designed for finance professionals and accountants.

## BENEFITS

- Understand key transactional processes
- Understand your role in the process
- Learn how these processes affect financial reporting and compliance.

## 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:** 3 training days

**Time:** 9:00 – 15:30

**Date:** Module 1 - 20 November 2026

Module 2 - 25 November 2026

Module 3 - 26 November 2026

**Language:** Polish

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

**Price:** 315 EUR net + VAT if applicable /module  
755 EUR net + VAT if applicable /total

**For registration until: 18 September 2026**

/ 10% - individual discount

/ 15% - group discount - 2 people or more

# The Art of Reading Financial Statements with AI

## TRAINING PROGRAM

### DAY 1 \_Financial reporting Fundamentals

- IFRS and Polish Accounting Act overview
- US GAAP – basic differences
- Financial statement structure (balance sheet, income, cash flow, equity, notes)
- Management report – content and purpose
- Accounting methods and principles
- Understanding financial statements – what they show (and don't)
- Quick balance sheet reading
- Vertical and horizontal analysis
- Net working capital and segment results
- Group consolidation basics
- Key financial terms: EBIT, EAT, EBITDA

### DAY 2 \_Financial Analysis and AI Tools

- Cash flow statement – structure and use
- Solvency and business growth assessment
- Financial ratios – interpretation and benchmarks
- Profitability, liquidity, efficiency, debt levels
- Using AI tools (ChatGPT, Copilot) in finance
- Prompt building, risks (hallucinations, data quality), ethical use
- When CFOs should (and shouldn't) use AI
- Auditor's report – types of opinions, key audit matters
- Final discussion and wrap-up

## AIM OF THE TRAINING

Course covers financial analysis techniques, and practical AI applications for smarter decision-making. It's designed for finance professionals, analysts, and managers seeking to enhance financial statement literacy and leverage AI tools.

## BENEFITS

- Understand how to use AI tools in analysis
- Learn from financial expert
- Develop strong skills in reading and analyzing financial statements.

## 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:** 28,29 October 2026

**Language:** Polish

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

**Price:** 460 EUR net + VAT if applicable

**For registration until: 18 September 2026**

/ 10% – individual discount

/ 15% – group discount – 2 people or more

# 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.

## TRAINING DETAILS

**Duration:** 1 training day

**Time:** 9:00 – 15:30

**Date:** 9 October 2026

**Language:** Polish

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

**Price:** 340 EUR net + VAT if applicable

**For registration until: 18 September 2026**

/ 10% – individual discount

/ 15% – group discount – 2 people or more

# Advanced Credit Management

## TRAINING PROGRAM

### Module 1\_ Granting Credit Profitably

- Understanding the credit industry
- Understanding customers' needs and expectations
- Internal analysis of the credit context
- Using a proper Credit Application Form
- Mitigating credit risks
- Analyzing the credit worthiness of prospective customers

### Module 2\_ Managing Accounts Receivable

- Understanding the cost of credit
- Competition and granting credit
- Using credit to gain and sustain competitive advantage
- Focusing our limited resources on the 4 major components of credit
- Segmenting credit customers
- Relationship Management in managing credit
- Performance management
- Synergy between the Sales and the Credit functions

### Module 3\_ Efficient Cash Collection

- Effective communication
- Deploying technology to communicate with customers
- Investing in good interpersonal skills
- Understanding why customers pay late
- Techniques in cash collection
- Practical tactics to collect money on time
- Dealing with various types of customers
- Negotiating skills in cash collection

## AIM OF THE TRAINING

The training aims to equip participants with practical skills in credit, risk, and cash flow management, enabling effective accounts receivable control and the building of strong customer relationships.

## BENEFITS

- Gain practical skills to assess creditworthiness and manage cash flow
- Learn to apply credit management strategies
- Improve communication and negotiation skills to maintain strong customer relationships

## LECTURER

**Josef Busuttil**, MBA, Dip. M MCIM, FCICM

Co-founder of the Malta Association of Credit Management, serving as its Director General. He represented Malta in the Federation of European Credit Management Associations. He holds a Postgraduate Diploma and Chartered Marketer status from the Chartered Institute of Marketing and an MBA from Henley Management College, focusing on trade credit management. Josef is an experienced lecturer and speaker with extensive international training.

## TRAINING DETAILS

**Duration:** 3 sessions, 3-hour each

**Time:** 9:00 – 12:00

**Date:** to be agreed

**Language:** English

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

**Price:** 175 EUR net + VAT if applicable /module  
435 EUR net + VAT if applicable /total

**For registration until: 18 September 2026**

/ 10% - individual discount

/ 15% - group discount – 2 people or more

## BENEFITS

- Learn from experienced and highly qualified tutors
- ACCA is internationally recognized
- Tailored made study options
- Comprehensive study materials and mock exams to unsure exam readiness, pass assurance for students

## TRAINING SCHEDULE

### Strategic Business Leader:

**Intro:** 24 September; 1,8,15,22,29 October & 5 November

**Revision:** 12,24,26 November & 1,3 December

**Mock exam:** 24 October & 28 November

### Advanced Financial Management:

**Intro:** 23, 30 September & 7,13,14,21,28 October

**Revision:** 4,10,18 November

**Mock Exam:** 21 November

## LECTURERS:

### Owen O'Reilly – SBL

- over 18 years of ACCA professional exam experience
- Over 60 prize-winning students in professional exams
- 26 SBL exams taught, all with Platinum Pass rates

### Liliya Kirylenka, FCCA – AFM

- 10 years of ACCA Professional trainer experience
- Gold and Platinum Approved Learning Partner
- Experience as CFO and within Big 4

## TRAINING DETAILS

**Language:** English

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

**Price:** 940 EUR net + VAT if applicable /subject

**For registration until: 18 September 2026**

/ 10% – individual discount

/ 15% – group discount – 2 people or more

Full ACCA offer: <https://www.londonsam.pl/trainings/acca-professional-modular-courses/>

# M&A under USGAAP

## TRAINING PROGRAM

### Day 1 – Core topics

- Group definition and scope: parent, subsidiary, associates, JVs, SPEs and consolidation requirements
- Acquisition accounting: determining cost of investment, recognition of assets and goodwill
- Subsequent consolidation issues: intercompany transactions, impairment, distributable profits impact
- Foreign subsidiaries and FX: translation differences, hedging considerations
- Overview of reorganisations and merger accounting under US GAAP

### Day 2 – Detailed application

- Purchase price allocation: deferred and contingent consideration, transaction and compensation costs
- Fair value of acquired assets: intangibles, goodwill, IP, and related deferred tax effects
- Post-acquisition adjustments: PPA mechanics, opening balance sheet adjustments, amortisation and impairment
- Pushdown accounting and reporting impacts at entity level
- Disposals and liquidations within a group structure
- Foreign exchange issues, including cumulative translation adjustment (CTA) realisation

## AIM OF THE TRAINING

To build a practical understanding of accounting for business combinations under US GAAP, including consolidation, purchase accounting, and key post-acquisition adjustments, with a comparison to IFRS requirements and differences.

## BENEFITS

- Gain strong understanding of US GAAP business combinations and consolidation
- Build practical skills in purchase accounting, goodwill, and PPA adjustments
- Learn key differences between US GAAP and IFRS in group reporting and FX treatment

## LECTURER

### David Potts, FCA

David is qualified UK Chartered Accountant with over 20 years experience of professional training in accountancy and finance. David also has over 20 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 conversion in 1994. Key specialism: UKGAAP, US GAAP, IFRS.

## TRAINING DETAILS

**Duration:** 2 training days

**Time:** 9:00-15:00

**Date:** 23,24 November 2026

**Language:** English

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

**Price:** 575 EUR net + VAT if applicable

**For registration until: 18 September 2026**

/ 10% - individual discount

/ 15% - group discount – 2 people or more

# Leasing under USGAAP

## AIM OF THE TRAINING

The aim of the training is to provide a practical understanding of lease accounting under US GAAP, including key differences versus IFRS, and to develop the ability to correctly classify, measure, and account for leases in both lessee and lessor scenarios.

## TRAINING PROGRAM

### 1. Introduction and course objectives

- What is a lease – definition USGAAP v IFRS
- Types of lease, Operating v Capital (USGAAP) , Operating v Finance (IFRS)
- Special situations – leases of land and buildings and leases including intangible assets such as software

### 2. Lessee accounting under USGAAP

- Reporting Capital leases and operating leases – full worked example including comparison with IFRS
- Dealing with variable lease payments such as future payments adjusted for inflation
- Disposal and modification of leases

### 3. Lessor accounting under USGAAP

- Treatment of operating and capital leases
- Accounting for a sub-lease granted from a head lease

## BENEFITS

- Gain clear understanding of US GAAP vs IFRS lease accounting differences
- Build practical skills in accounting for lessee and lessor lease transactions
- Learn how to apply lease accounting rules in complex real-life scenarios (modifications, variable payments, sub-leases)

## LECTURER

### David Potts, FCA

David is qualified UK Chartered Accountant with over 20 years experience of professional training in accountancy and finance. David also has over 20 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 conversion in 1994. Key specialism: UKGAAP, US GAAP, IFRS.

## TRAINING DETAILS

**Duration:** 4-hour training

**Time:** 9:00-13:00

**Date:** 21 October 2026

**Language:** English

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

**Price:** 295 EUR net + VAT if applicable

**For registration until: 18 September 2026**

/ 10% – individual discount

/ 15% – group discount – 2 people or more

# USGAAP vs IFRS

## AIM OF THE TRAINING

Designed for accountants, auditors, and finance professionals working with US GAAP or IFRS, this comprehensive course covers fundamental US GAAP principles, key accounting treatments, and detailed comparisons with IFRS.

## TRAINING PROGRAM

### Day 1

- Introduction to the course
- Scale of International Differences
- The Regulatory Context of EU Accounting
- The Regulatory Context of USGAAP
- Presentation of Financial Statements in IFRS and US GAAP
- Accounting for assets under USGAAP vs IFRS
- Leased assets - reporting by lessee
- Inventory

### Day 2

- Revenue Recognition - present rules and practice, recent changes and transition to new rules, US/IFRS comparison
- Accruals, prepayments, provisions and contingencies
- Intangible Assets
- Tax accounting
- Wages and salaries and other employment benefits
- Course summary

## BENEFITS

- Build strong expertise in US GAAP standards.
- Understand differences between US GAAP&IFRS.
- Learn from an experienced instructor with dual-framework knowledge.

## LECTURER

### David Potts, FCA

David is qualified UK Chartered Accountant with over 20 years experience of professional training in accountancy and finance. David also has over 20 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 conversion in 1994. Key specialism: UKGAAP, US GAAP, IFRS.

## TRAINING DETAILS

**Duration:** 2 training days

**Time:** 9:00 – 15:30

**Date:** 17, 18 November 2026

**Language:** English

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

**Price:** 575 EUR net + VAT

**For registration until: 18 September 2026**

/ 10% - individual discount

/ 15% - group discount – 2 people or more

# USGAAP Update

## AIM OF THE TRAINING

Design to provide an update on recent US GAAP changes and regulatory focus areas, while refreshing key application challenges and differences from IFRS. Designed for professionals with prior US GAAP knowledge.

## TRAINING PROGRAM

### 1. Overview of Recent Developments

- Latest standards and updates from FASB, SEC, and others
- Key changes relevant for 2025/26 reporting

### 2. Common US GAAP Application Challenges

- Revenue recognition complexities
- Accruals, prepayments, provisions, and expected credit losses
- Asset-related issues: impairment, depreciation, revaluations
- Group issues: intercompany balances and consolidation adjustments

### 3. Regulatory Focus and Risk Areas

- Insights from PCAOB findings and enforcement trends
- Practical reminders to avoid common pitfalls

### 4. US GAAP vs IFRS (EU GAAP)

- Key remaining differences and practical implications

### 5. Q&A and Group Discussion

- Open forum for questions, experiences, and interpretation challenges

## BENEFITS

- Refresh core areas of complexity in US GAAP
- Stay up to date with latest US GAAP, FASB and SEC updates for 2025/26
- Understand key changes compared to 2024/25 reporting requirements

## LECTURER

### David Potts, FCA

David is qualified UK Chartered Accountant with over 20 years experience of professional training in accountancy and finance. David also has over 20 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 conversion in 1994. Key specialism: UKGAAP, US GAAP, IFRS.

## TRAINING DETAILS

**Duration:** 4-hour training

**Time:** 9:00 – 13:00

**Date:** 8 December 2026

**Language:** English

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

**Price:** 295 EUR net + VAT

**For registration until: 18 September 2026**

/ 10% – individual discount

/ 15% – group discount – 2 people or more