

# IFRS vs. US GAAP

## Introduction to the significant differences

A 2-hour practical ONLINE workshop

**15 September 2020**

10:00am – 12:00pm CET

12:00pm – 2:00pm GST

1:30pm – 3:30pm IST

**Course Co-ordinator**

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The EY logo, consisting of the letters "EY" in a bold, white, sans-serif font. A yellow triangle is positioned above the "Y".

Building a better  
working world



# IFRS vs. US GAAP

A 2-hour online and practical introduction to the significant differences.

## Overview

Financial statements around the world are mainly prepared under either International Financial reporting Standards (IFRS) or US GAAP.

Users and investors reading these financial statements will wish to get a context view of the differences between these financial reporting frameworks.

In addition to the general reporting requirements, some specific accounting treatment will be discussed to provide the possibility to develop a solid understanding of the differences.

## Who for?

The course is designed for individuals who already have knowledge of IFRS and now need to develop their skills in US GAAP. Those most interested will be: Accountants, Financial Directors, Auditors, Investment Managers and Analysts.

Participants will receive **2 CPD (Continuous Professional Development) credit hours**.

Our courses fulfil the requirements of the professional development schemes of international professional bodies such as ACCA, IIA, PMI®, etc.

## Course Objectives

To evaluate and apply the requirements of US GAAP, insofar as they differ from International Financial Reporting Standards (IFRS).

Your own questions will be answered at the end of the webinar, if we receive them five days before the course date that you register for. You can send your questions to [academyofbusiness@pl.ey.com](mailto:academyofbusiness@pl.ey.com).

## Course Agenda

This 2-hour webinar will introduce some of the significant differences between IFRS and US GAAP, such as:

- The formats of financial statements
- Property, plant and equipment, investment properties
- The impairment models which may become more prevalent in light of the current economic context
- Intangible assets such as research and development and software costs.
- Investments in shares based on the percentage ownership

## The Trainer: Brian Connolly, FCA, ACMA

Brian is an expert trainer with the EY Academy of Business and lectures in [US GAAP](#), [ACCA](#) and the [International Finance Postgraduate Studies programme](#). He has co-authored the 12-day [EY Diploma in IFRS programme](#).

Brian graduated from University College Dublin in Ireland. He is professionally qualified with the Institute of Chartered Accountants in Ireland (ACA), the Chartered Institute of Management Accountants (ACMA) and the Institute of Taxation in Ireland (AITI). He has trained clients in many countries, including Germany, Hungary, Poland, Russia, Kuwait, Bahrain and UAE.

## Price

Take advantage of this exclusive online live learning opportunity for just **EUR 44 net**.

This price is net of charges or taxes. VAT may not be applicable to non-EU entities and persons.

The price includes the 2-hour online workshop and access to tutor hotline even after the workshop has finished. Participants are expected to have access to a computer and connection to the internet.

## Participation

In case of any questions, please contact the Course Co-ordinator, Aleksandra Trych: [aleksandra.trych@pl.ey.com](mailto:aleksandra.trych@pl.ey.com)

You can always reach the EY Academy of Business via:

Email: [academyofbusiness@pl.ey.com](mailto:academyofbusiness@pl.ey.com)

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