

Apply IFRS 16 'lease contracts'



CF-46 1 Days (7 Hours)

Description

IFRS 16 on leases will come into force from 2019 subject to its adoption by the EU. The IFRS 16 standard very significantly modifies the accounting of rentals by the lessee by making most rental contracts appear on the balance sheet. This training aims to help you implement this change by providing you with answers to practical questions: which contracts are affected? What accounting should be done? How to make the transition? What are the consequences for reading accounts?

Who is this training for ?

For whom

Accounting and financial manager, consolidator, management controller and any person involved in the monitoring and accounting of rental contracts.

Prerequisites

None.

Training objectives

- Measure the requirements and impacts of the new standard on rental contracts
- Master the key points of the new IFRS 16 standard
- Account for leases according to IFRS 16
- Master the options to take during the first application

Training program

En amont du présentiel

- A self-diagnosis to determine your priorities.

Situer les enjeux de la mise en œuvre de la nouvelle norme sur les locations

- Why a new standard.
- The impacts on the financial statements and performance indicators of the lessee.
- The non-symmetrical position of the lessor.

Identifier un contrat de location

- The definition of a rental contract.
- characteristics to analyze: the right of use; on an identified asset; for a given period; in exchange for a consideration.
- The distinction with a service contract.

4Comptabiliser les contrats de location sous IFRS 16 Les caractéristiques à prendre en compte : durée du contrat ; taux d'actualisation ; garantie de valeur résiduelle ; paiements variables.

- Which contracts to capitalize? Accounting for the lessee.
- Modifications during the contract and their accounting implications.
- Treatment of contracts with multiple components.

Traiter les situations particulières

- Leasebacks.
- Subleases.

Réaliser les choix de présentation Les choix de présentation dans les comptes des preneurs.

- The information to be given in the appendix.

Après le présentiel, mise en œuvre en situation de travail

- A tool sheet to help you in your practice.