

Deloitte.

LearningSolutions

by Deloitte

Zooming in to the Financials with Resilience

05 May 2022 | 9am - 12pm | 3 CPE Hours



Target Audience

Finance personnel,
Risk Management
Professionals,
Strategic Planning
Personnel,
Executives and Non-
executives

Delivery Mode

Live Webinar

Facilitator/s

Josette Soh
Director | Accounting
& Reporting Advisory

Adriel Pang
Senior Manager |
Accounting &
Reporting Advisory

Course Fee

SGD 224.70
(incl. GST)

Duration
3 CPE Hours

Introduction

Finance professionals have a multi-dimensional role in building business resilience and preparing their organisations for future crises in an increasingly global and volatile world. This constitutes a major opportunity and pushing the boundaries that define finance professionals in the realm of preparation of financials.

A good financial statement would allow investors to understand the implications of the crisis on current and future financial performance.

As such, finance teams must consider their unique circumstances and risk exposures carefully when analysing how recent events may affect their financial reporting.



Course Outline

This 3 hours-course will cover the following topics from the perspective of how they would have impact on the financial statements and how their timely and adequate disclosures are crucial for effective communication to investors and other stakeholders and for taking appropriate mitigating measures to stay resilient

- Going concern indicators, common contract modifications, debt restructuring
- Impairment of Non-financial Assets, remaining Useful Life and Residual Value of Property, Plant and Equipment under IAS 16 *Property, Plant & Equipment*
- Net Realisable Value (NRV) of Inventories under IAS 2 *Inventories*
- Current/Non-Current Classification (Breach of Loan Covenants), revenue recognition
- Restructuring Provisions, Fair Valuation of Assets
- Expected Credit Loss Measurement



Learning Objectives

- Understand the effects of economic crises on business organisation & how it will impact your financial statements.
- Assess the impact of financial crises on entity's liquidity, material impairment to assets, contractual obligations, ability to continue as a going concern, to name a few, and required supporting disclosures.
- Appreciate the importance of tailored & timely disclosures help manage investors' expectations & avoids shocks when the financial results are released. Such disclosures are an evidence of sound governance and management and would strengthen investors' confidence in the issuer and its business strategy.

Registration

(Closing date: 3 days before the commencement of the course)

[Register](#) your interest in our courses or scan QR code below.



Corporate

Empower your finance team to upskill and reskill. We partner with you to curate programmes unique to your organisational needs in consistent and measurable practice throughout.

[Contact us](#) to kick start your learning journey with [LearningSolutions](#) by Deloitte.

Individual

Option 1: Receive **20%** off total course fee when you select 3 or more courses

Option 2: Receive **10%** early bird discount to any course except Digital Transformation 1 month before the registration deadline.

Note

1. The purpose of this form is to collect your information in order to facilitate your registration and participation in [LearningSolutions](#) by Deloitte. The information you provide will be disclosed to third party vendors who are involved in the provision or facilitation of the aforementioned course. Deloitte may also disclose your information to the Accounting and Corporate Regulatory Authority ("ACRA") for purposes of regulatory compliance with Continuing Professional Education ("CPE") requirements for public accountants.
2. Full payment should be made 3 days prior to the seminar and/or webinar.
3. You will receive a confirmation email from us within 3 – 5 business days from the date of registration and an invoice with the total course fees payable will be sent together with payment details.
3. Upon receipt of registration, any request for cancellation or replacement must be confirmed in writing at least (7) business days prior to the seminar and/or webinar. We regret that fees are non-refundable. Substitution by a replacement participant is permitted.
4. Late cancellation fee will be imposed for cancellation less than (7) business days prior to seminar and/or webinar commencement or no show.
5. We reserve the right to make any amendments to the programme, cancel the webinar and/or have speaker replacements, if warranted by circumstances beyond our control. (e.g. COVID-19 pandemic related matters).
6. All fees are inclusive of 7% GST and materials.
7. By submitting the registration, you agree to receive emails of reports, articles, event invitations and other information related to Deloitte products and services. You understand you may unsubscribe at any time by clicking the link included in the emails.

8. By submitting the registration, you acknowledge that you have read and accepted the [Terms of Use](#) and you agree to the use of information as described in the [Privacy Statement](#). You further acknowledge and agree that information provided by you as part in this registration form will be used by Deloitte in connection with the registering and facilitating of your participation in this course, and will be disclosed to relevant third party vendors who are involved in the provision or facilitation of the aforementioned course, and ACRA for purposes of regulatory compliance with CPE requirements for public accountants

Enquiries

General enquiries (i.e., courses, corporate training, billing related matters), please contact us at seadlsenquiries@deloitte.com

Enquiries relating to DLS platform, please contact us at seadls@deloitte.com

Payment (to be made upon receipt of the tax invoice)

Online Payment

Telegraphic transfer is to be forwarded to Australia and New Zealand Banking Group Limited.

A/C Name: Deloitte & Touche Business Advisory Pte. Ltd.
Singapore Dollar A/C: 17947300001
US Dollar A/c No.: 17947300013
SWIFT Code: ANZBSGSX
Bank Code: 7931
Branch Code: 050.

Kindly indicate **invoice number** under remarks and/or comments.

PayNow

In your PayNow application, kindly select Unique Entity Number (UEN) and enter 199301778H, Deloitte & Touche Business Advisory Pte Ltd.

Alternatively, you may scan the below QR code to make payment.



Kindly enter **Invoice number** under "Transfer Details".

Registration and Payment for Digital Transformation Courses

For **Digital Transformation** courses, you may proceed with your registration and payment from the respective links in our [Course Catalogue](#).

Should you have queries on **Digital Transformation** courses, you may write in to searaeducation@deloitte.com.



Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities. DTTL (also referred to as “Deloitte Global”) and each of its member firms are legally separate and independent entities. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

Deloitte is a leading global provider of audit and assurance, consulting, financial advisory, risk advisory, tax and related services. Our network of member firms in more than 150 countries and territories serves four out of five Fortune Global 500® companies. Learn how Deloitte’s approximately 286,000 people make an impact that matters at www.deloitte.com.

About Deloitte Southeast Asia

Deloitte Southeast Asia Ltd – a member of Deloitte Touche Tohmatsu Limited comprising Deloitte practices operating in Brunei, Cambodia, Guam, Indonesia, Lao PDR, Malaysia, Myanmar, Philippines, Singapore, Thailand and Vietnam – was established to deliver measurable value to the particular demands of increasingly intra-regional and fast growing companies and enterprises.

Comprising approximately 370 partners and 9,740 professionals in 25 office locations, the subsidiaries and affiliates of Deloitte Southeast Asia Ltd combine their technical expertise and deep industry knowledge to deliver consistent high quality services to companies in the region.

All services are provided through the individual country practices, their subsidiaries and affiliates which are separate and independent legal entities.

About Deloitte Singapore

In Singapore, services are provided by Deloitte & Touche LLP and its subsidiaries and affiliates.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the “Deloitte Network”) is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser. No entity in the Deloitte Network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.

Deloitte & Touche LLP (Unique entity number: T08LL0721A) is an accounting limited liability partnership registered in Singapore under the Limited Liability Partnerships Act (Chapter 163A).