



## The Institute of Certified Public Accountants of Cyprus (ICPAC)

### Agenda for “Annual IFRS update / COVID-19 Impact disclosures”

<b>Time / Duration</b>	<b>Session</b>
09:00 – 10:30	<b>Financial reporting update</b> <ul style="list-style-type: none"><li>• <b>Financial Reporting Implications of Climate Change</b></li><li>• <b>Business combination amendments</b></li><li>• <b>IFRIC Update &amp; Recent Changes</b></li><li>• <b>Financial effect of rent concessions</b></li></ul>
10:30 – 10:45	<b>Coffee Break</b>
10:45 – 12:15	<b>ESMA common enforcement priorities for 2020</b> <ul style="list-style-type: none"><li>• <b>Improving disclosure surrounding going concern</b></li><li>• <b>Impairment of intangible assets and goodwill</b></li></ul> <b>Government grants</b> <ul style="list-style-type: none"><li>• <b>Accounting for Government measures to help businesses and economies</b></li><li>• <b>Credit guarantees &amp; Loans below market interest rates</b></li></ul>

Duration of Day: 3 hours (breaks excluded)

**Instructor:**

**Mr. Stelios Ntotsias**