



The Institute of Certified Public Accountants of Cyprus (ICPAC)

Agenda for seminar “IFRS Refresher (IFRS 15 Revenue from Contracts with Customers with practical examples: A: A principal agent relationship B: Significant financing component)”.

Time / Duration	Session
08:30 – 9:00	Registrations / Coffee
09:00 - 09:30	Overview of IFRS 15
09:30- 10:30	The 5 steps model approach
10:30- 10:45	Break
10:45 - 11:30	The 5 step model approach (con't)
11:30- 12:00	Costs of obtaining the contract
12:00- 12:45	Principle Vs Agent and Licensing Agreements
12:45- 13:00	Q & A session

Duration of Day: 4 hours (break included), corresponding to **3,5 CPDs**

Instructor:

Costas Seraphim | Professional Qualifications Lead & Consultant, PwC's Academy