



Accountancy advisory

Comprehensive review of the IFRS treatment and disclosures of specific transactions, for example:

- ✓ IFRS conversions: preparation and presentation of the information required for the first IFRS financial statements
- ✓ Mergers & Acquisitions: identification of assets and liabilities to be recognized; treatment of contingencies and goodwill under IFRS 3
- ✓ Consolidation / deconsolidation of subsidiaries (including SPE), joint ventures and associates under IFRS 10, IFRS 11 and IAS 28
- ✓ Leases: analysis of the accounting treatment of lease contracts under both the current standard IAS 17 and the new standard IFRS 16 (applicable for accounting periods starting on or after 1 January 2019)
- ✓ Revenue recognition for transaction involving specific aspects such as multiple components, milestone payments and repurchase commitments under IAS 18 and the new standard IFRS 15 (applicable for accounting periods starting on or after 1 January 2018)
- ✓ Provisions: recognition criteria and measurement under IAS 37, including restructuring provisions and onerous contracts
- ✓ Deferred taxes: review of temporary differences, tax losses and tax credits
- ✓ Stock option plans: fair value calculations and accounting treatment under IFRS 2
- ✓ Specific IFRS information:
 - related parties disclosures under IAS 24
 - segment reporting under IFRS 8
 - (diluted) earnings per share under IAS 33
 - discontinued operations and assets held for sale under IFRS 5