

# Capitalisation of borrowing costs - are you in line with IFRS?

From 1 January 2009 there has been a significant change in IAS 23 covering how companies should report their borrowing costs.

The Business Academy is offering a **new seminar** to explain the impact of these key changes and provide practical examples of how these **IFRS** fundamentals will be applied in practice.

## The Seminar will cover:

- An explanation of the changes and impact on your business and reporting.
- An explanation of the basic concept of the revised standard IAS 23.
- Hints and tips on how to do the calculations.
- What categories of costs should be capitalised?
- What assets are subject of capitalisation?
- How to measure costs eligible for capitalisation?
- What are the rules in the transitional period of the revised standard IAS 23?
- Exchange rate differences.
- Consolidation issues.
- How does it compare to Czech accounting?



## Seminar Capitalisation of borrowing costs - are you in line with IFRS?

Date:	Friday 17 April, 2009
Time:	8:30 — 13:00
Place:	PwC Business Academy, Kateřinská 40, Prague 2
Price:	CZK 4500
Language:	Czech

Please express your interest in this seminar on [business.academy@cz.pwc.com](mailto:business.academy@cz.pwc.com)

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[www.pwc.cz/academy](http://www.pwc.cz/academy)

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