CONCEPT

IFRS 16 Leases Training Course: Lease Liability, Right-of-Use Asset and Lessor Accounting

11 – 15 October 2027
Barcelona - Eixample district four-star



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Ref: 984_22061 **Date:** 11 – 15 October 2027 **Location:** Barcelona - Eixample district four-star **Fees:** 23500 SAR

Introduction:

IFRS 16 Leases Training Course: Lease Liability, Right-of-Use Asset and Lessor Accounting is a one-week course for accounting, financial reporting, audit and treasury staff, ending with a lease accounting workbook and disclosure note for a case company's lease portfolio. Organisations holding property, fleet and equipment leases face misstated liabilities, unsupported discount rates and covenant surprises when lease data and judgements are weak. Nominees already post lease entries, review lease balances or manage financing ratios at work, and the course is taught through a modelling build on lease schedules. CoreConcept Training Center delivers this IFRS 16 Leases course.

Course Objectives:

- Identify leases in contracts, separate lease and non-lease components and set the lease term where extension or termination options exist
- Measure the lease liability and right-of-use asset at commencement using a supported incremental borrowing rate or the rate implicit in the lease
- Maintain lease liability amortisation and right-of-use depreciation schedules and apply the short-term and low-value exemptions consistently
- Remeasure leases after reassessment events and modifications, and account for sale and leaseback transactions and subleases
- Classify leases as a lessor and record finance lease receivables and operating lease income
- Prepare lease presentation and disclosure notes and explain the effect of lease accounting on EBITDA, net debt and covenant ratios

Target Audience:

- Staff who record lease contracts, lease payments and month-end lease entries in the general ledger
- Staff who prepare lease balances and notes for annual and interim financial statements
- Internal and external audit staff who test lease registers, discount rates and lease disclosures
- Treasury staff who track borrowings, net debt and loan covenant calculations affected by leases
- Lessor-side accounting staff in property, fleet and equipment leasing businesses who record lease receivables and income
- Finance systems staff who maintain lease data, contract registers and lease calculation tools

Course Outline:

Day 1: Lease Identification, Scope and Contract Components

- IFRS 16 Scope Exclusions and Lease Contract Inventory Template
- Identified Asset and Substantive Substitution Rights Assessment Checklist
- Right to Direct Use and Economic Benefits Test
- Lease and Non-Lease Component Separation and Practical Expedient
- Lease Term Judgement for Extension and Termination Options

Day 2: Lessee Initial Measurement and Discount Rates

- Lease Payment Schedule for Fixed, Variable and Index-Linked Payments
- Residual Value Guarantees and Purchase Option Price Assessment
- Interest Rate Implicit in the Lease Calculation Method
- Incremental Borrowing Rate Build from Reference Rate and Spread
- Right-of-Use Asset Opening Balance with Initial Direct Costs

Day 3: Subsequent Measurement, Exemptions and Lessor Accounting

- Lease Liability Amortisation Table Using the Effective Interest Method
- Right-of-Use Asset Depreciation and Impairment Review Schedule
- Short-Term and Low-Value Exemption Policy Election Memo
- Lessor Finance and Operating Lease Classification Indicators Matrix
- Net Investment in the Lease and Operating Lease Income Recognition

Day 4: Modifications, Sale and Leaseback and Ratio Effects

- Reassessment Triggers and Revised Discount Rate Remeasurement Entries
- Lease Modification Decision Tree for Scope and Consideration Changes
- Sale and Leaseback Transfer Test and Retained Rights Gain
- Intermediate Lessor Sublease Classification by Reference to Right-of-Use Asset
- EBITDA, Net Debt and Loan Covenant Headroom Impact Analysis

Day 5: Modelling Build of the Lease Accounting Workbook

- Lease Data Extraction Template and Lease Management System Controls
- Case Company Portfolio Workbook of Property, Fleet and Equipment Leases
- Journal Entry Generator and Lease Roll-Forward Reconciliation
- Statement Presentation Mapping for Lease Liabilities, Interest and Cash Flows
- Lease Disclosure Note Drafting and Workbook Completion Review

Skills You Will Gain:

- Lease Contract Assessment
- Lease Term Judgement
- Incremental Borrowing Rate Estimation
- Lease Remeasurement Accounting
- Lessor Lease Classification
- Sale and Leaseback Analysis
- Covenant Impact Analysis
- Lease Data Governance

Why Attend This Course:

- Deliver a lease accounting workbook and disclosure note that the financial controller and external auditors can review at each reporting date.
- Decide whether a contract contains a lease, which options belong in the lease term and which discount rate is supportable.
- Avoid audit adjustments, restated lease balances and unexpected covenant breaches caused by missed modifications or weak lease data.
- Share the lease data template, rate method and modification log with colleagues who handle contracts, payments and borrowings.

Conclusion:

Once participants return, the financial controller and audit committee can rely on the lease accounting workbook and disclosure note to approve lease balances at each reporting date, and treasury can use its ratio analysis when discussing covenant definitions with lenders. The unit gains a single lease register, a documented incremental borrowing rate method and a modification log that external auditors can test. After the first close using the workbook, the finance team should review unresolved data gaps, discount rate evidence and any reassessment events that were missed.

Frequently Asked Questions FAQ:

What should participants know before joining the IFRS 16 Leases training course?

Participants should already record or review accounting entries and be comfortable with spreadsheets and present value calculations. No prior lease specialism is needed, but bringing anonymised examples of their own lease contracts helps them apply the lease identification and measurement steps.

How does this IFRS 16 Leases course differ from a general IFRS course?

It spends all one week on one standard, covering lessee and lessor accounting, discount rates, modifications, sale and leaseback, subleases and covenant effects in depth, whereas a general IFRS course gives leases a short session alongside many other standards.

Why does IFRS 16 Leases change EBITDA and leverage ratios?

Lessees recognise a right-of-use asset and a lease liability for most leases, so rent expense is replaced by depreciation and interest. EBITDA usually rises while reported debt and net debt increase, which can affect covenant ratios unless definitions are agreed with lenders.

What do participants take back to work from the IFRS 16 Leases training course?

Each participant takes back a lease accounting workbook and disclosure note built for a case company's lease portfolio, including a lease data template, discount rate method, amortisation schedules, journal entries and a roll-forward reconciliation they can adapt to their own leases.