

IFRS Technical Advisory (Complex Transactions)

For CFOs and Group FDs facing a complex accounting matter (business combination PPA, impairment under stress, IFRS 9 ECL challenge, IFRS 17 measurement, Pillar Two deferred tax) where the internal team is stretched and your partner auditor wants a robust technical position. Atlas Verum prepares the auditor-review-standard technical memo with paragraph-level standards citation, journal entries, valuation working file and disclosure proposal.

FOR

Where it hurts

- CFOs facing M&A consideration accounting and IFRS 3 PPA
- Group FDs needing IAS 36 impairment under stress test scenarios
- Treasurers running IFRS 9 ECL model challenge cycles
- Tax functions navigating IAS 12 Pillar Two deferred tax
- Listed groups preparing IFRS 18 disclosure for 2027 transition
- Insurance groups under IFRS 17 measurement model selection
- Companies redesigning share-based payment schemes under IFRS 2
- Lessees evaluating IFRS 16 lease modification accounting

Auditor-review standard

Every technical memo is produced to the standard the partner audit firm consumes during fieldwork. Standards-cited at paragraph level. Multiple interpretations considered where ambiguous. Recommended treatment with journal entries. Disclosure implications mapped. Sign-off-ready file for engagement partner review.

STANDARDS COVERED

Full IFRS suite with FRS 102 cross-walk where applicable

IFRS 3 PPA

Business combinations, purchase price allocation, MEEM intangibles, relief from royalty, contingent consideration.

IFRS 9 ECL

Expected credit loss across stages 1 to 3, SICR criteria, PD/LGD/EAD model walkthrough, FLI overlay.

IAS 36 Impairment

CGU identification, VIU vs FVLCD, DCF + WACC build, headroom sensitivity, recoverable amount.

IFRS 13 Fair Value

Level 1, 2, 3 classification, valuation techniques, observable inputs, disclosure framework.

IFRS 16 Leases

Lease identification, ROU and lease liability, modifications, sublease accounting, discount rate.

IFRS 15 Revenue

Five-step model, performance obligations, variable consideration, contract modifications.

IAS 12 Pillar Two

GloBE rules, top-up tax calculation, deferred tax exemptions, disclosure under IAS 12 amendments.

IFRS 2 SBP

Grant date fair value, Black-Scholes, binomial trees, vesting condition modelling, P&L charge.

IFRS 17 Insurance

General model, premium allocation, variable fee approach, CSM, risk adjustment, transition.

DELIVERY

What Atlas Verum produces per matter

- Technical accounting memo with full standards citation
- Supporting journal entries with rationale
- Valuation working file where IAS 36, IFRS 3 PPA, IFRS 9 ECL, IFRS 13, IAS 19, IFRS 2 applies
- Audit evidence support pack for the partner audit firm
- Disclosure note proposal for the year-end ARA
- Sign-off-ready file for engagement partner review

CONTRACTING ENTITY

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