

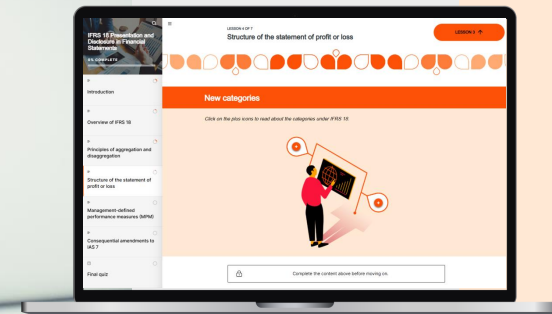
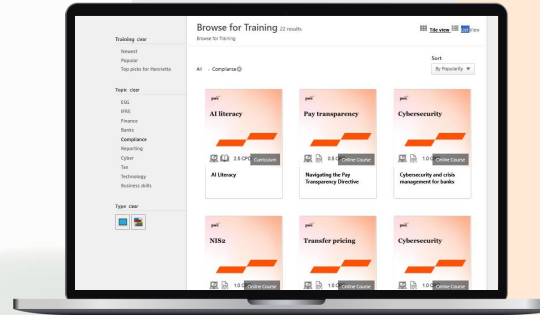
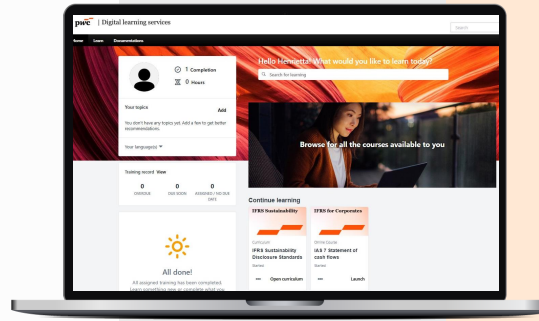


Digital training catalogue



Presentation by **CEE Digital Learning Services**
March 2026

Corporate e-learning portfolio summary



Topics:



Risk & compliance

- Pay transparency
- AI Literacy
- NIS2, DORA, cyber
- AML
- Sanctions



IFRS Accounting Standards

- Newest module: IFRS 18



Sustainability

- Sustainability awareness
- GRI
- IFRS Sustainability Disclosure Standards
- EU Taxonomy
- ESRS

Corporate e-learning portfolio



What do we offer?

Scenario A: We offer a one-year corporate e-learning subscription on PwC's external cloud-based Learning Platform. The set-up time (registration of users) is 24 hours.

Scenario B: We can share the e-learning modules to be used on your learning platform in SCORM format or in a white-labelled editable version.

[Visit our website for our corporate offers](#)



What topics do the e-learnings cover?

- Pay transparency
- AI literacy
- NIS2, DORA, cybersecurity
- Sustainability awareness
- ESRS, EU Taxonomy
- GRI
- IFRS Accounting Standards
- IFRS Sustainability Disclosure Standards
- GDPR
- Whistleblower protection
- Anti-money laundering (AML)



Value to you

We provide this opportunity of benefiting from the subject matter expertise of our own experts globally. Our e-learning modules are country agnostic, generic, and PwC branded with a strong corporate target, and we are running the digital trainings on a PwC branded e-learning platform.



Are you looking for tailor-made solutions?

Would you like to have the modules branded, translated or to add company-specific examples?

Please contact us for a customised offer.



Hot Topics

Pay transparency e-learning curriculum



(ctrl+) [click here](#)

Discover PwC's e-learning curriculum designed in response to the EU Pay Transparency Directive, equipping your organisation with the tools to effectively implement pay transparency practices, ensuring smooth integration and promoting a culture of fairness. Our comprehensive program prepares HR professionals by detailing the directive's requirements and specifics, sensitises leaders to the diversity, equity and inclusion (DEI) aspects and context, and helps employees build foundational knowledge about compensation before encountering the practical aspects of pay transparency.

	HR professionals	C-suite executives	Managers	Employees
<p>Navigating the Pay Transparency Directive: Explore Directive (EU) 2023/970 to promote a culture of openness and trust. Learn how to implement effective pay transparency strategies.</p>	✓			
<p>Pay Transparency Directive – Best Practices: Designed for team leaders and managers, this module turns the EU Pay Transparency Directive into practical guidance for handling pay transparency, employee questions, and compliance-sensitive situations with confidence.</p>		✓	✓	
<p>Diversity and inclusion in the workplace: Leadership training in DEI is crucial as it provides the framework and context for the Pay Transparency Directive. It is essential for leaders to understand the daily practices needed to foster a strong DEI culture within the organisation.</p>	✓	✓	✓	
<p>Compensation basics: To avoid unnecessary tensions in your organisation, it's essential to provide employees with foundational compensation knowledge as the first step in your pay transparency learning journey. Empower employees with a clear understanding of base salary, benefits, bonuses and other rewards to support smooth transition.</p>			✓	✓

Directive (EU) 2023/970, the Pay Transparency Directive strengthens the application of the principle of equal pay between men and women through pay transparency and enforcement mechanisms.

Gender Balance Directive e-learning for listed companies



(ctrl+) [click here](#)

In most member states of the European Union (EU), the current lack of transparency in the selection processes for director positions constitutes a significant barrier to a more balanced representation of women and men on boards. Failing to address this issue hinders broader efforts to achieve gender equality at work. [Directive \(EU\) 2022/2381](#), the Gender Balance on Corporate Boards Directive, aims to accelerate progress towards gender balance among directors by establishing procedural requirements for the selection of candidates.

This directive is a vital component of a comprehensive diversity strategy to ensure equitable opportunities for every employee across organisations within the EU.

	Board members	Senior management	HR professionals	Employees
Gender Balance Directive: Discover Directive (EU) 2022/2381 and ensure your organisation leads the way in meeting the latest EU standards.	✓	✓	✓	
Diversity and inclusion in the workplace: Leadership training in DEI is crucial as it provides the framework and context for the Pay Transparency Directive. It is essential for leaders to understand the daily practices needed to foster a strong DEI culture within the organisation.	✓	✓	✓	✓

AI literacy e-learning curriculum

Available in English & French



(ctrl+)
[click here](#)

Stay compliant with the latest regulations

The EU AI Act is a comprehensive regulation that governs the development and use of artificial intelligence (AI) within the European Union. It aims to ensure that AI systems are safe, transparent, and respect fundamental rights.

AI literacy requirements are coming into effect from 2 February 2025

Regarding AI literacy, the EU AI Act emphasizes its importance as a foundational principle. Organisations are required not only to understand but also to actively manage the risks associated with AI technologies, ensuring these systems are used responsibly and ethically to safeguard your organisation and its stakeholders. AI literacy involves understanding the opportunities and risks of AI, applying technical knowledge appropriately, and considering the broader societal impacts of AI.

Our training aims to assist companies to fulfil their compliance obligations under the EU AI Act. Equip your team with the knowledge they need to navigate AI technologies safely and effectively.

Curriculum details

- 4 Modules designed to cover all aspects of AI literacy and compliance
- The e-learning can be used integrated into your learning platform
- Unlimited cross-border internal use for your whole group

Module 1 – What is artificial intelligence (AI)

- Different types of AI
- Key AI concepts
- How different types of AI apply to real-world scenarios
- AI's strengths and limitations compared to human intelligence

Module 2 – AI risks and limitations

- Factors affecting AI accuracy
- Bias in AI and its implications
- The challenges in ensuring AI explainability and interpretability
- The risks associated with AI use

Module 3 – How to use GenAI

- Key factors for selecting a GenAI tool
- Skills for structuring effective prompts
- Key considerations for interacting with GenAI
- When to incorporate GenAI into everyday use

Module 4 – The EU AI Act and AI safety

- What is the AI Act and why is it important?
- Obligations under the AI Act
- Best practices for Using AI safely and effectively
- How the way you use AI can affect the AI Act obligations of your organisation

Cybersecurity e-learning curriculum



(ctrl+)
[click here](#)

Today's companies face numerous cyber risks that can disrupt operations. Our customisable e-learning curriculum equips your workforce with essential skills to combat these threats.

Introduction to cybersecurity

As cyber risk management is a company-wide responsibility, every employee should be aware of how threats can affect their role within an organisation.

Our e-learning module covers the following topics:

- **Cyber threats:** phishing, social engineering, malware, ransomware, DDoS, insider threats.
- **Incident response:** key steps to follow during a cyber incident.
- **Crisis management:** importance of clear roles and resources.
- **Password security:** what makes passwords and passphrases strong.
- **BCP:** how business continuity supports cyber resilience.
- **AI-driven threats:** responding to risks like deepfakes.

To customise your cybersecurity training, you might add specialised modules on DORA or NIS2:

NIS2 Directive – An introduction to the most important cybersecurity regulation of the European Union

Stay ahead of cyber threats and ensure compliance with the Network and Information Systems Directive 2022/2555 (NIS2 Directive). Non-compliant entities may face fines up to EUR 10 million or 2% of total worldwide annual turnover, whichever is higher.

Our e-learning module covers the following topics:

- Differences between NIS and NIS2
- Essential and important entities defined by NIS2
- Main requirements and obligations set out by the NIS2
- How the NIS2 applies to your organisation

DORA – Digital operational resilience of the financial sector

The Digital Operational Resilience Act (DORA) aims to ensure that financial entities in the European Union (EU) can withstand, respond to and recover from ICT-related disruptions and threats. Starting from 17 January 2025, DORA shall be applied by the entities in scope.

Our e-learning module covers the following topics:

- What DORA is and whom it applies to
- Key changes introduced by DORA
- The main pillars of DORA
- Regulatory and technical standards under DORA

IFRS 18 Presentation and Disclosure in Financial Statements

Available in English & French



Equip your team with the knowledge and skills they need to excel in financial reporting!

On 9 April 2024, the IASB issued a new standard – IFRS 18 Presentation and Disclosure in Financial Statements – in response to investors’ concerns about the comparability and transparency of entities’ performance reporting.

IFRS 18 is applicable for reporting periods beginning on or after 1 January 2027, with a requirement to restate comparative information.

What will be impacted?

- **Classification of income and expense items in the statement of profit or loss:** While IFRS 18 does not impact the recognition or measurement of items, it may alter what is reported as ‘operating profit or loss’.
- **Aggregation and disaggregation:** IFRS 18 introduces new principles for the aggregation and disaggregation of information disclosed in the primary financial statements and in the notes.
- **Management-defined performance measures (MPMs):** IFRS 18 brings in the concept of MPMs. It also determines which MPM-related information should be disclosed in the financial statements.

There may be a necessity to make modifications to both systems (financial accounting, management accounting, chart of accounts, KPIs, etc.) and processes. It will also impact your consolidated and standalone financial statements.

IFRS 18 Presentation and Disclosure in Financial Statements (60 min, 1 CPD)

- Key changes to primary statements under IFRS 18
- Principles for aggregation and disaggregation under IFRS 18
- Categorising income or expense items
- Rules for classifying specific items under IFRS 18
- Management-defined performance measure under IFRS 18

We have created a comprehensive e-learning module to prepare you and your employees for these changes.

For personal purchases, scan the QR code or click on [the link](#). For corporate offers, please contact your local PwC representative or the [Digital learning team](#).



IFRS Sustainability Disclosure Standards

E-learning curriculum for clients

IFRS Sustainability Disclosure Standards

Numerous standards and frameworks exist for different sustainability reporting purposes. This training focuses on the IFRS Sustainability Disclosure Standards issued by the International Sustainability Standards Board (ISSB) and will provide a comprehensive understanding of their requirements.

Overview of the core content
Objective and scope of IFRS S2

The objective of IFRS S2 Climate-related Disclosures is to require an entity to disclose information about its climate-related risks and opportunities that is useful to primary users of general purpose financial reports in making decisions relating to providing resources to the entity. Climate-related risks and opportunities that could not reasonably be expected to affect an entity's prospects are outside the scope of this Standard.

IFRS S2 builds upon the overarching principles set out in IFRS S1 and serves as the first thematic Standard of the ISSB with additional Thematic Standards to follow.

Click on the picture to find out more.

1 Climate-related risks

IFRS S2 applies to climate-related risks that entities are exposed to, including physical risks as well as transition risks.

1 Physical risks are risks resulting from climate change, including:

- acute physical risks arising from weather-related events (e.g. floods, drought),
- chronic physical risks arising from longer-term shifts in climatic patterns (e.g. sea level rise, reduced water availability).

2 Transition risks are risks associated with the transition to a lower-carbon economy (e.g. the need for redesigning a product process to reduce emissions).

2 Climate-related opportunities

IFRS S2 applies to climate-related opportunities available to the entity (e.g. increased demand for locally produced goods with a lower carbon footprint than imported goods).

Conceptual foundations
Fair presentation and materiality

Assessing materiality

Paragraph B25 of IFRS S1 states clearly that only material information needs to be disclosed. That is, an entity does not need to disclose information otherwise required by an IFRS Sustainability Disclosure Standard if the information is not material.

Based on IFRS S1 paragraph 18, information is material if omitting, misstating or obscuring it could reasonably be expected to influence decisions made by primary users on the basis of those reports, including financial statements and sustainability-related financial disclosures that provide information about a specific reporting entity. This is consistent with the definition of materiality in IFRS reporting.

Click on the X to close the window.

Step 1 Identify the sustainability-related risks and opportunities

Assessing materiality

Step 2 Identify disclosures to be made about sustainability-related risks and opportunities

For personal purchases, scan the QR code or click on it.
For corporate offers, please contact your local PwC representative or the [Digital learning team](#).



IFRS S1 – General Requirements for Disclosure of Sustainability-related Financial Information (60 min, 1 CPD)

- The primary users of the IFRS Sustainability Standards
- Entities that will have to report against the IFRS Sustainability Standards
- How the ISSB has worked on consolidating the different sustainability reporting standards
- The definition of materiality in IFRS S1
- The Disclosure Requirements for the reporting areas
- Compliance with the IFRS Sustainability Standards
- The requirements with regard to judgements, uncertainties and errors
- The transition reliefs for the first year of reporting

IFRS S2 – Climate-related Disclosures (60 min, 1 CPD)

- The disclosure requirements under the reporting areas of IFRS S2
- The right approach to using scenario analysis
- The categories of cross-industry metrics and the applicable disclosure requirements under IFRS S2
- The disclosure requirements for GHG emissions and climate-related targets
- The applicability of the SASB Standards when reporting under IFRS S2



Our full portfolio

Risk, compliance and corporate behaviour



Pay transparency & Gender balance	
Navigating the Pay Transparency Directive for HR professionals – Click here	25 minutes
Coming soon – Pay Transparency Directive – Best Practices for managers	25 minutes
Diversity and inclusion in the workplace covering topics from EU Directives, such as pay transparency and gender equality – Click here	25 minutes
Compensation basics for the entire organisation as the first step of the pay transparency project – Click here	50 minutes
Gender Balance on Corporate Boards Directive – Click here	25 minutes
AI Literacy – Click here	
<ul style="list-style-type: none"> Module 1: What is artificial intelligence (AI) Module 2: AI risks and limitations Module 3: How to use GenAI Module 4: The EU AI Act and AI safety 	2.5 hours
Tax e-learning modules	
Coming soon – Pillar II: Fundamentals of the Global Anti-Base Erosion (GloBE) Rules	2.5 hours
<ul style="list-style-type: none"> Module 1: Background, objectives and key concepts Module 2: Core principles and calculation Module 3: Special Rules, Administration, and Transitional Provisions 	
Transfer pricing documentation basics – Click here	
	60 minutes

Compliance e-learning modules	
AML – Introduction to anti-money laundering – Click here	2.5 hours
<ul style="list-style-type: none"> Module 1: Money laundering and its impact, history, and legal basis for AML and counter terrorist financing Module 2: Stages of money laundering, risk factors, and exposure to terrorist financing and politically exposed persons Module 3: AML controls and risk-based approach 	
Whistleblower Protection Directive – Click here	
Competition law in the European Union – Click here	50 minutes
Sanctions – Click here	50 minutes

Cybersecurity & Data protection	
NIS2 – Network and Information Systems Directive – Click here	50 minutes
DORA – Digital Operational Resilience Act – Click here	25 minutes
Introduction to cybersecurity – Click here	60 minutes
Cybersecurity online escape room – office environment – Click here	15 minutes
Cybersecurity online escape room – industrial environment – Click here	20 minutes
GDPR – General concept of privacy – Click here	50 minutes
GDPR Awareness – Practical aspects of compliance – Click here	50 minutes

IFRS Accounting Standards e-learning modules



Introduction to IFRS – IAS 1 Presentation of Financial Statements – [Click here](#)

IAS 2 Inventories – [Click here](#)

IAS 7 Cash flow statements – [Click here](#)

IAS 8 Accounting policies, accounting estimates and errors – [Click here](#)

IAS 10 Events after the reporting period – [Click here](#)

IAS 12 Income taxes – [Click here](#)

IAS 16 Property, plant and equipment – [Click here](#)

IAS 19 Defined benefit plans – [Click here](#)

IAS 20 Government grants and disclosure of government assistance – [Click here](#)

IAS 21 The Effects of Changes in Foreign Exchange Rates – [Click here](#)

IAS 23 Borrowing costs – [Click here](#)

IAS 27 Separate financial statements – [Click here](#)

IAS 28 Investments in associates and joint ventures – [Click here](#)

IAS 33 Earnings per share – [Click here](#)

IAS 36 Impairment of assets – [Click here](#)

IAS 37 Provisions, contingent liabilities and contingent assets – [Click here](#)

IAS 38 Intangible assets – [Click here](#)

IAS 40 Investment property – [Click here](#)

IFRS 1 First-time adoption of IFRS – [Click here](#)

IFRS 9 Financial instruments for Corporates – [Click here](#)

Overview of IFRS 9 for banks – [Click here](#)

IFRS 10 Consolidated financial statements – [Click here](#)

IFRS 11 Joint arrangements – [Click here](#)

IFRS 13 Fair Value Measurement – [Click here](#)

IFRS 15 Revenue from contracts with customers – [Click here](#)

IFRS 16 Leases – [Click here](#)

IFRS 18 Presentation and Disclosure in Financial Statements – [Click here](#)

ACCA CPD points

US CPA CPE accreditation approved by NASBA



Other IFRS related modules:

Differences between IFRS and US GAAP (3 hrs) – [Click here](#)

Sustainability e-learning modules



Sustainability Awareness

1. Net zero – [Click here](#) Valid after Omnibus
2. Why SDGs matter for businesses – [Click here](#) Valid after Omnibus
3. Introduction to ESG and ESG reporting – [Click here](#) Valid after Omnibus
4. Sustainable finance – [Click here](#) Valid after Omnibus
5. Sustainable supply chain – [Click here](#)
6. Stakeholder management – [Click here](#)
7. European sustainability reporting and taxonomy – [Click here](#)
8. Sustainability reporting frameworks and the GRI Standards – [Click here](#) Valid after Omnibus

Global Reporting Initiative (GRI)

Valid after Omnibus

1. GRI fundamentals – [Click here](#)
2. Following the Principles of GRI Reporting – [Click here](#)
3. Reporting in accordance with and in reference to the GRI Standards – [Click here](#)
4. Application of the General Disclosures – [Click here](#)
5. Identifying and Applying Material Topics – [Click here](#)
6. GRI and the European Sustainability Reporting Standards (ESRS) – [Click here](#)

International Sustainability Standards Board (ISSB)

Valid after Omnibus

1. IFRS S1 – General Requirements for Disclosure of Sustainability-related Financial Information – [Click here](#)
2. IFRS S2 – Climate-related Disclosures – [Click here](#)

EU Taxonomy Deep Dive

1. EU Taxonomy deep dive – [Click here](#)

Introduction to the European Sustainability Reporting Standards

1. Introduction to ESRS 1 and ESRS 2 – [Click here](#)
2. Introduction to ESRS E1–E5 – [Click here](#)
3. Introduction to ESRS: S1–S4 and G1 – [Click here](#)

ESRS Deep Dive

1. Deep dive to ESRS 1 – General requirements – [Click here](#)
2. Deep dive to ESRS 2 – General disclosures – [Click here](#)
3. Deep dive to ESRS E1 – Climate change – [Click here](#)

Other e-learning modules

Business skills e-learning modules

Digital product costing for IT professionals – Click here	60 minutes
Trust based remote working – Click here	2.5 hours
Project management – Click here	50 minutes
Change management and corporate culture – Click here	60 minutes

Banking e-learning modules

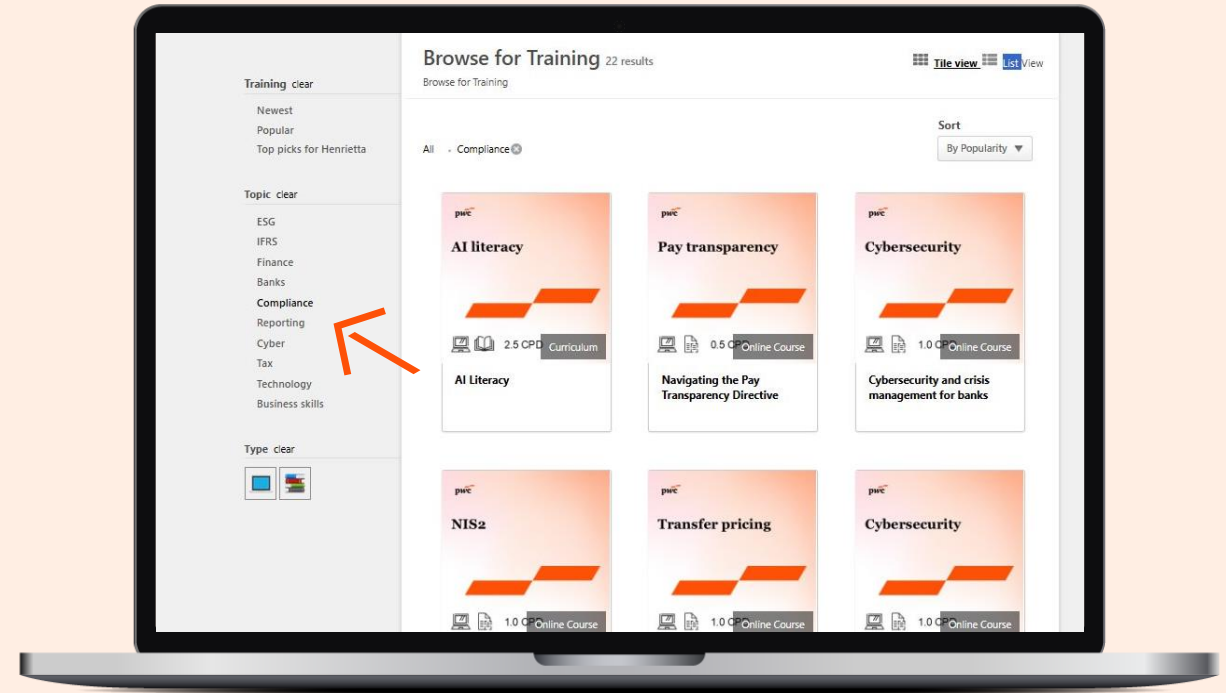
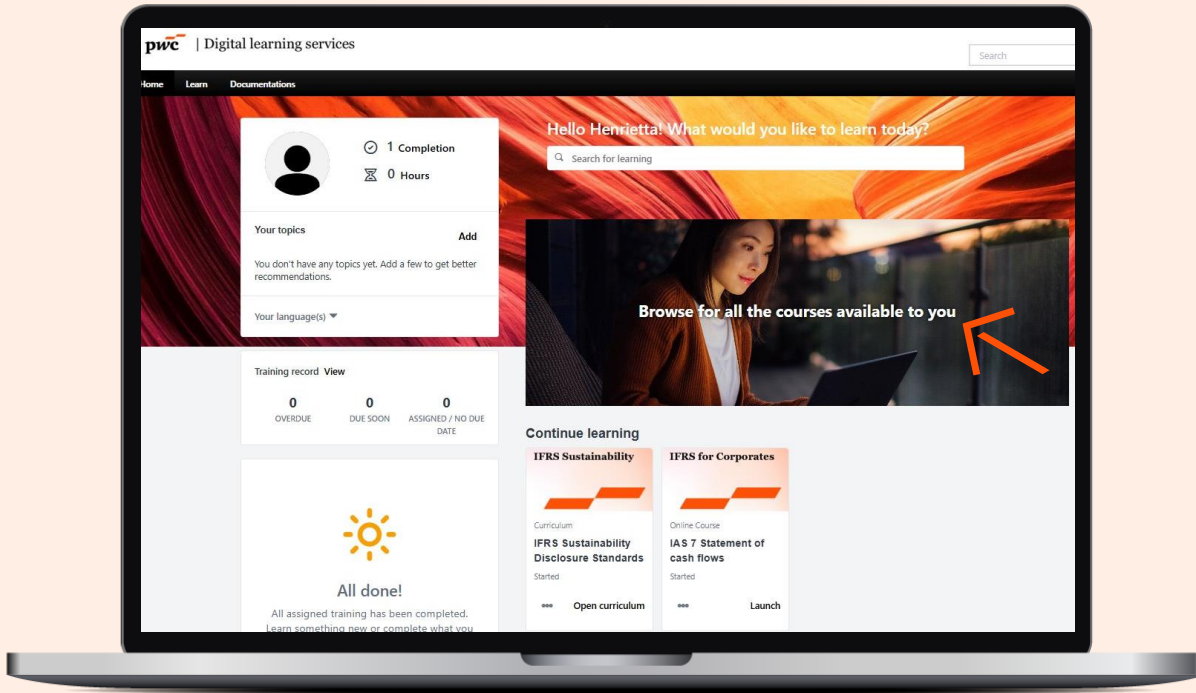
EU Banking Regulatory framework in a nutshell (part 1) Click here	60 minutes
EU Banking Regulatory framework in a nutshell (part 2) Click here	50 minutes
Monitoring bank's performance – Click here	50 minutes



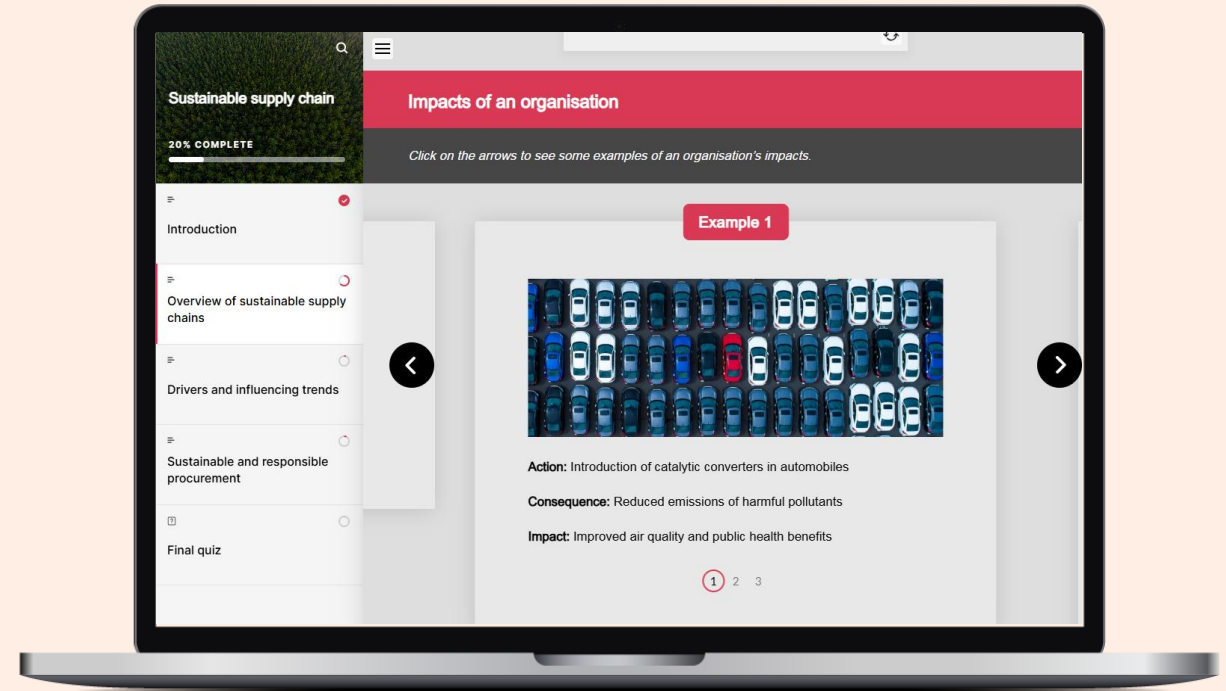
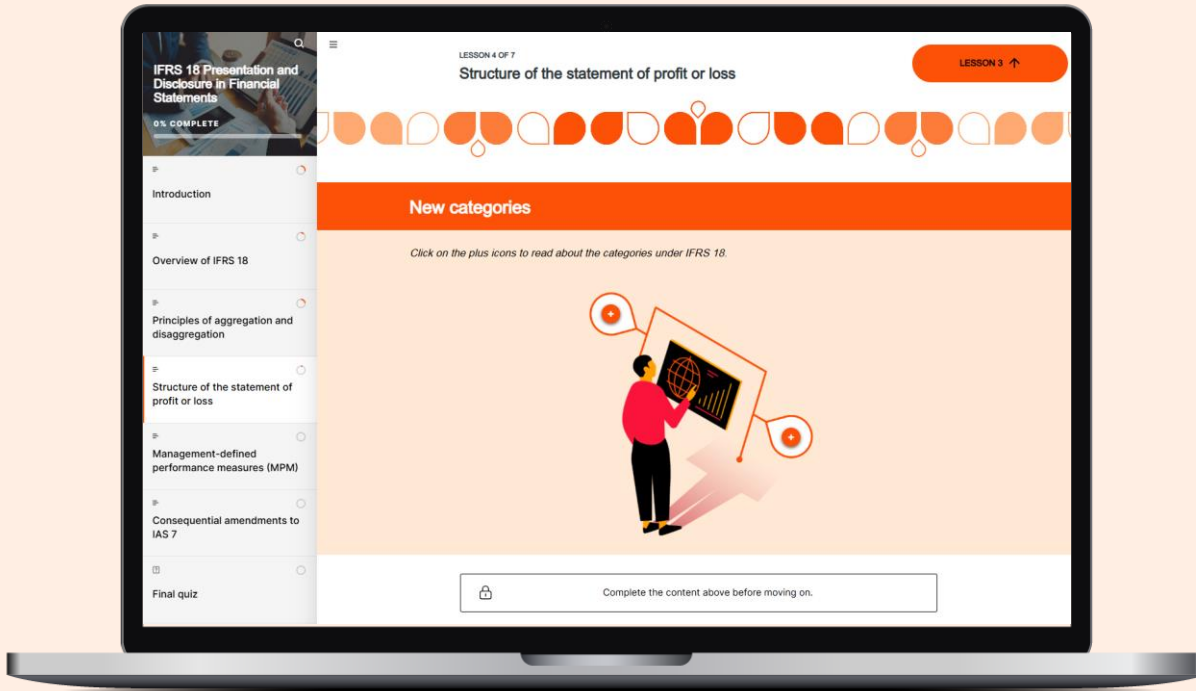


User experience

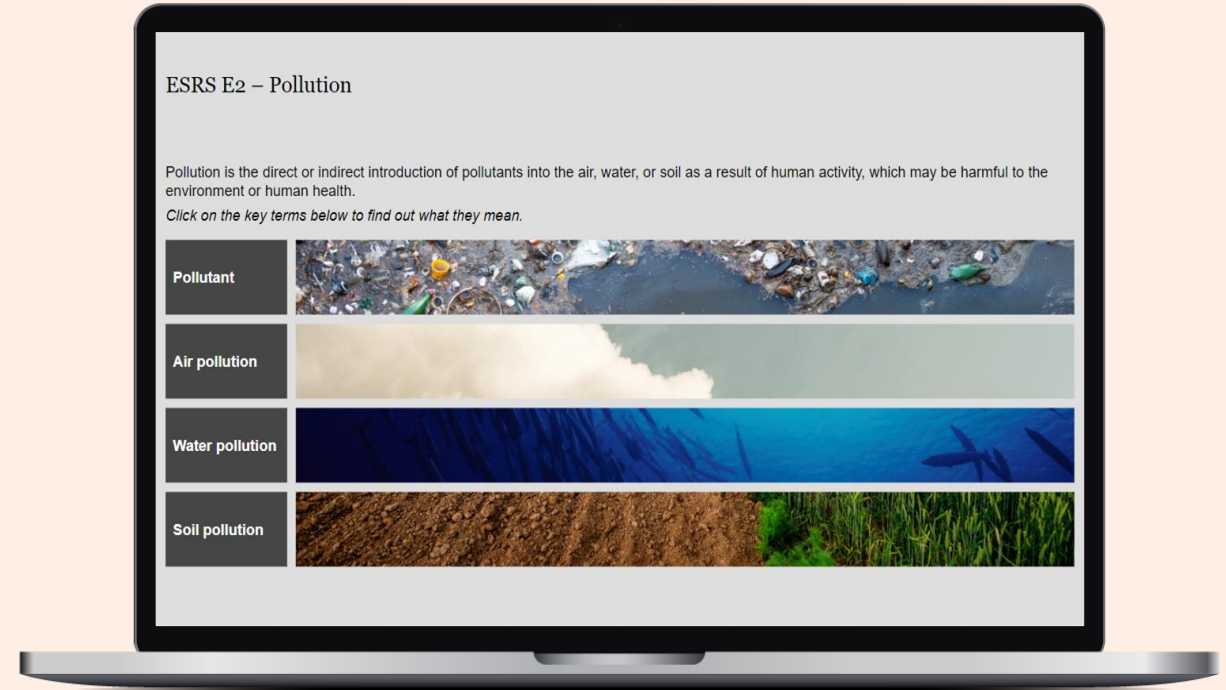
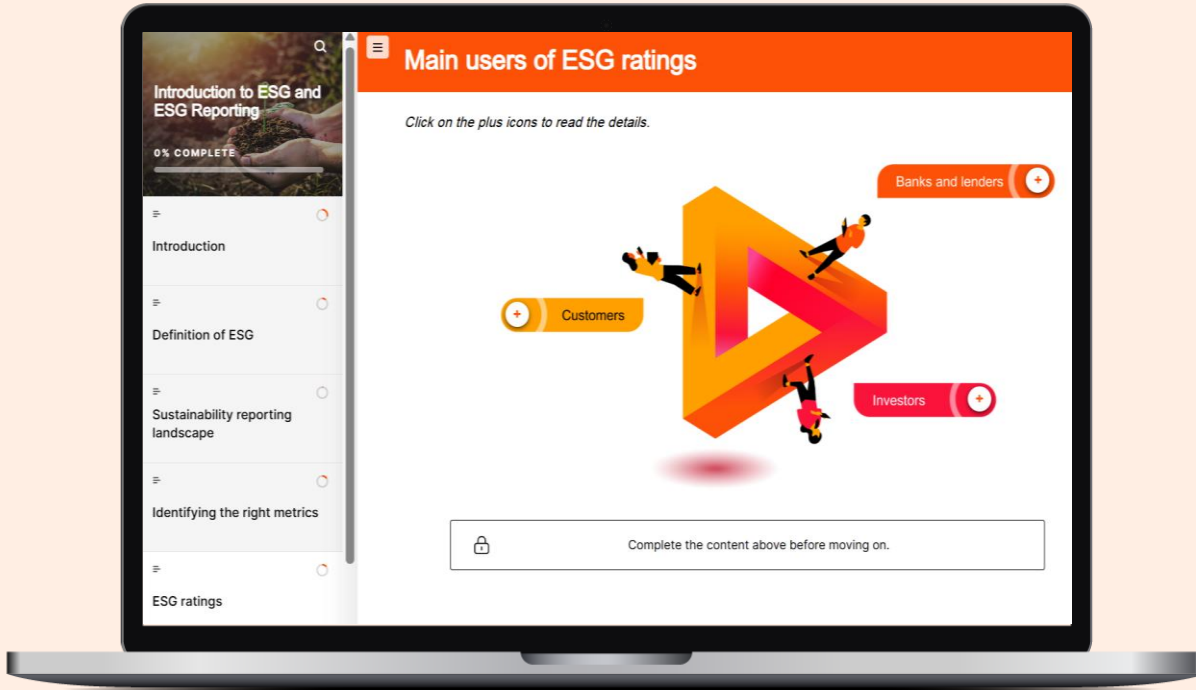
User experience



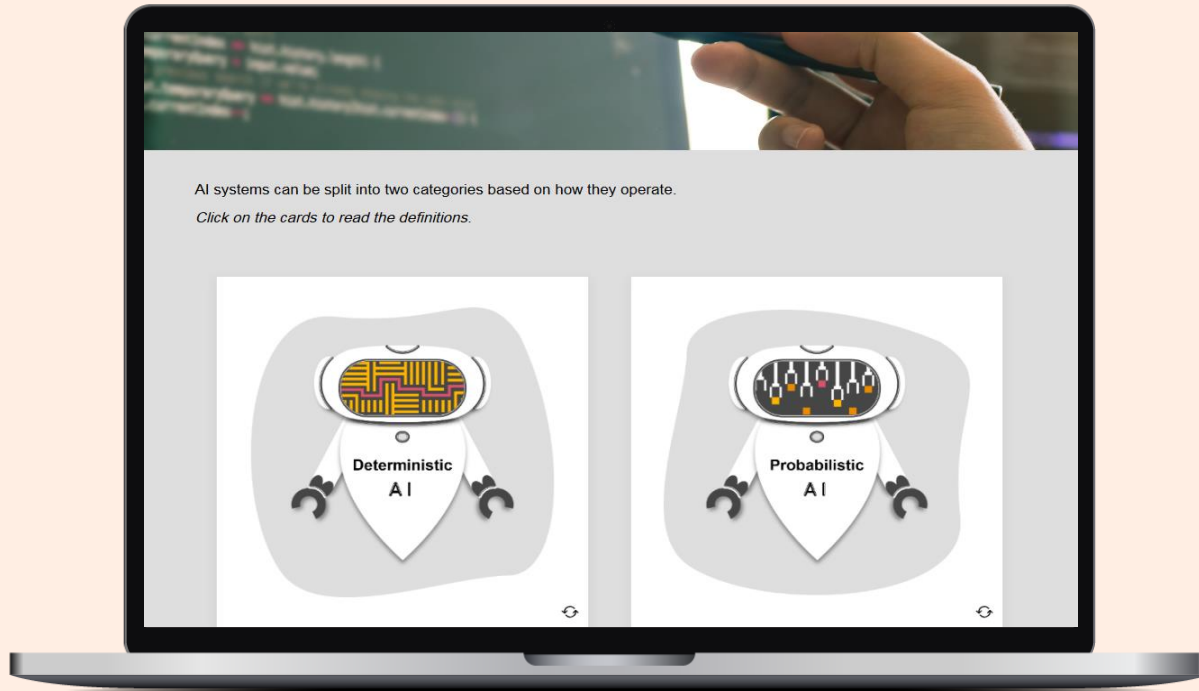
Screenshots from our e-learning modules



Screenshots from our e-learning modules



Screenshots from our e-learning modules



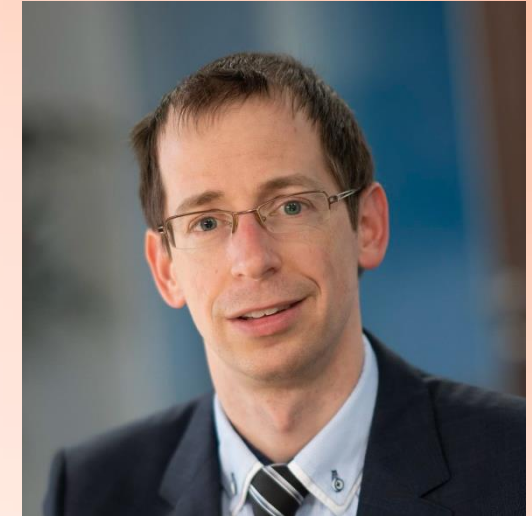
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