



INTERNATIONAL FINANCIAL REPORTING STANDARDS FOR BANKS

ORGANISATION SHEET

Objectives	Provide attendees detailed, advanced IFRS knowledge with practical application in the Banking industry.
Methodology	The presentations are specifically oriented to banks and financial products, using problematic pronouncements and associated practical applications. Interaction is encouraged, to emphasize problem solving and reinforce knowledge transfer.
Target group	Finance/Accounting/Controlling middle managers and Credit Risk analysts and managers. The presentations may also be of interest to Senior Risk managers, Senior Management or Internal Auditors.
Language	English
Participants	Maximum 25 participants
Lecturer	Mr Robert Hall Independent Consultant to banks with 28 years of banking experience as an auditor, banker and consultant. He has performed multiple IFRS adoptions in various countries and has been involved with Tier 1 banks and various central banks in both initial adoption as well as subsequent amendments (IAS39, IFRS9, etc) and new pronouncement implementation (IFRS 9, IFRS 16, IFRS 17, etc). A hands-on consultant who deals not only with policy but in actual technical accounting and software design.
Date & Place	4 days Monday 4 th -Thursday 7 th November, 2019

¹Remark: By delivery date, any training documentation shall be subject to regular reviews and updates amending the table of content as described herein.

* One of the core values of the House of Training is pragmatism, the training it provides is therefore: practical, current, modular and targeted.

Bank and finance professionals from all disciplines are facing one international challenge in particular, which is to work together to improve the quality of services while reducing costs, within a framework that is increasingly subject to strict regulations and the use of technology. In order to face the challenge of delivering fully-adapted training programmes, the House of Training uses a quality management method that it calls "Quality Circles", that bring together professionals and practitioners from the financial sector with shared goals, philosophy and passion for learning. Our quality circles have an intimate knowledge of the real needs in the industry and collaborate actively with the House of Training to integrate this understanding into our programmes.



INTERNATIONAL FINANCIAL REPORTING STANDARDS CONTENT

Day 1 Introduction to IFRS

- Introduction
- IFRS Portfolio concepts
 - FVTPL (Trading and FV Option) (IFRS 9)
 - FVOCI (IFRS 9)
 - Amortized Cost (IFRS 9)
- IFRS 9 Solely Payments Principal and Interest
- Introduction to Hedging (IFRS 9)
 - Fair Value
 - Cash Flow
 - Foreign Investment Hedge
 - Portfolio Hedge of interest
- Introduction to IFRS Financial Statements (IAS 1, IFRS 7)
 - Balance Sheet
 - Profit and Loss
 - Off Balance Sheet
 - Cash Flow / Equity
 - Introduction to Disclosures

Day 2 Interactions & Advanced Techniques

- Introduction to IFRS Financial Statements (IAS 1, IFRS 7)
 - Profit and Loss
 - Off Balance Sheet
 - Cash Flow / Equity
 - Introduction to Disclosures
- Credit Products (IFRS 9)
 - Loans
 - Off Balance Sheet products
 - Fees
 - EIR Examples (IAS 18)
 - Leases (IFRS 16)
- Impairment (IFRS 9)
 - General Concepts
 - Stage I
 - Stage II
 - Stage III
 - Leases, Receivables and POCI

Day 3 Accounting & Reporting

- Basel II/III and IFRS
 - Differences
 - Collateral values
 - Spreading and Optimizing
- IFRS 9/IFRS 7 disclosures
 - Impairment
 - Other
- Fair Value (IFRS13/IFRS7)
 - Level 1, 2 and 3
 - Disclosures

Day 4 Accounting & Reporting

- Non-current assets held for sale (IFRS5)
 - Financial Instruments (IFRS 9)
 - Investment Property (IAS40)
 - Plant Property and Equipment (IAS 16)
 - Non-current assets HFS (IFRS 5)
 - Disclosures (IFRS 5)
- Net present value of cash flows
 - Discounting
 - Impairments
- Question & Answer session