

INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS)

DATE: 26 - 28 FEBRUARY, 2018
VENUE: KOSOVO BANKING ASSOCIATION

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.

WHO SHOULD PARTICIPATE?

Finance/Accounting/Controlling middle managers and Credit department heads. The presentations may also be of interest to Risk managers, Senior Management or Internal Auditors.

A good command of English is required!

DAILY SCHEDULE

09:00 – 10:30	Training
10:30 – 10:45	Coffee break
10:45 – 12:00	Training
12:00 – 13:00	Lunch break
13:00 – 14:30	Training
14:30 – 14:45	Coffee break
14:45 – 16:30	Training
16:30	End of day 😊



ABOUT THE TRAINER

Mr. Robert Hall, independent Consultant to banks with 24 years banking experience as 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 13, IFRS 15, etc). A hands-on consultant who deals not only with policy but in actual technical accounting and software design.

REGISTRATION

Send your filled registration forms via email at KBA, or contact us at:

kbatrainingcenter@bankassoc-kos.com or

038 246 171

IFRS (IAS)

IFRS/IAS (International Financial Standards/International Accounting Standards)

facilitated by
Robert Hall

Day I - Introduction to IFRS

- Introduction
- IFRS Portfolio concepts
 - FVTPL (Trading and FV Option) (IFRS 9)
 - FVOCI (IFRS 9)
 - Amortized Cost (IFRS 9)
- 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 II - Interactions & Advanced Techniques

- Credit Products (IFRS 9)
 - Loans
 - Off Balance Sheet products
 - Fees
 - EIR Examples (IAS 18)
 - Leases (IFRS 16)
- Impairment (IFRS 9)
 - General Concepts
 - Level I
 - Level II
 - Level III
 - Leases, Receivables and POCI
- Basel II/III and IFRS
 - Differences
 - Collateral values
 - Spreading and Optimizing

Day III - Accounting & Reporting

- IFRS 9/IFRS 7 disclosures
 - Impairment
- Other
- Fair Value (IFRS13/IFRS7)
 - Level 1, 2 and 3
 - Disclosures
- 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)
- IFRS 15 highlights
- Question & Answer session

