



## INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS)

DATE: 01 - 03 APRIL 2019  
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](mailto: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)
- 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 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)
- Question & Answer session

