



International Financial Reporting Standards (IFRS 9)

*Date: March 04th-06th 2020
Venue: Kosovo Banking Association*

COURSE OVERVIEW

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.

AUDIENCE

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!

TRAINING 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

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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

- 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 3 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

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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 ☺

COURSE INSTRUCTOR

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