

INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS 9)

*Date: from 20 to 22 September 2023
Venue: Kosovo Banking Association*

INTRODUCTION

Any entity, financial and non-financial, could have significant changes to its financial reporting as the result of this IFRS 9 standard. Therefore, this course covers the most significant changes that IFRS 9 introduces, explaining the new requirements and their practical implications.

OBJECTIVES

The objective of this course is to provide attendees with detailed, advanced IFRS knowledge with practical application in the Banking industry.

TARGET GROUP

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

LANGUAGE

A good command of English is required.

EXPERT

Mr Robert Hall is an 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.

PLACE DURATION DATES

Face 3 full days of face-to-face training

From 20 - 22 September 2023

Training Room of KBA, Pristina, Kosovo

CONTENT

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

Interactions & Advanced Techniques

- ✚ Credit Products (IFRS 9)
 - Loans
 - Off Balance Sheet products
 - Fees
 - EIR Examples (IAS 18)
 - Leases (IFRS 16)

Interactions & Advanced Techniques

- ✚ 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

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 😊

REGISTRATION

Send your filled registration forms via email at KBA, or contact us at:
kbatrainingcenter@bankassoc-kos.com or **038 246 171**