International Accounting Standards (IFRS) for Banks

Who should attend
Bank employees and specialists dealing directly and indirectly with preparation of bank financial statements according to international standards.

Objectives
- To acquire theoretical knowledge about principles of preparation of international financial statements
- To become familiar with the IAS/IFRS applicable to bank industry
- To consider specific cases of IAS/IFRS application by banks.

Training methodology
- Training is conducted in an interactive form and includes a number of case studies.
- Training participants are provided with specially designed training materials in Russian language.

Training outline
Day 1
Financial reporting in credit institutions
- Financial statements purposes
- History, objectives, structure of IASB
- Basic principles of financial reporting
- IAS 1 “Presentation of financial statements”
- Goal and application of standard
- Components of financial reporting
- Accuracy of reporting and its’ accordance with IFRS
- IAS16 “Fixed Assets”
  - Definition
  - Definition criteria
  - Recognition and initial measurement
  - Subsequent measurement
  - Depreciation
  - Disposal
  - Disclosures
How to apply?
Please complete the registration form online at our web site: ey.com/cis/academy