

# *PwC Академия*

## IFRS 9 for Banks

### *Target audience*

IFRS and management reporting professionals, risk management professionals, and senior and middle managers

### *Training objectives*

- Get insight into requirements of IFRS 9, *Financial Instruments*
- Gain understanding of how to apply IFRS 9 in real-life situations

### *Approach underlying PwC Academy's methodology*

- Analyse business cases and explore case studies
- Create the training environment fostering student engagement and encouraging involvement in discussions
- Leverage our experience in IFRS reporting of Ukrainian entities
- Use custom tailored training materials and study question banks

### *Duration and timing*

8 academic hours

The open training course are delivered from 9.30 a.m. to 5.00 p.m.

### *Key syllabus areas*

- Triggers for development of the new accounting standard for financial instruments. Key completion phases of IFRS 9
- Classification and measurement guidelines for financial assets and financial liabilities in IFRS 9
- Expected credit losses model – key requirements under IFRS 9. Practical guidance for commercial banks or a company on how to build a provisioning model
- Effective date and transition to the new standard
- Current status of IFRS 9 adoption globally

### *Value delivered*

- Knowledge gained to develop a road map of IFRS 9 adoption
- Ability to apply knowledge acquired to analyse financial assets and financial liabilities of a specific bank against the requirements of IFRS 9

### *Certificates*

Certificates of Completion will be issued upon successful completion of the training course.  
CPD units: 8.

### *Contacts*

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