



# GAAP Seminars

*Bridging the GAAP*

Tailored Solutions • Industry Experience • Dynamic Presentations

## Annual Update and Advanced Topics for Financial Institutions

This course is intended for participants who have already attended the "Fundamentals for Financial Institutions" course or those with a well-founded understanding of the accounting and reporting requirements for these entities under IFRS and/or U.S. GAAP. This course addresses recent changes to the accounting and reporting requirements for financial institutions and also digs into some of the more complicated transactions, emphasizing current practice issues as noted by the regulators, standard setters, and industry leaders.

Structured as either a one-day or two-day course, the agenda is tailored to your individual needs. A sample of topics that might be addressed during 2011 include:

- **Fair value measurement under U.S. GAAP and/or IFRS**
  - ASU 2011-4 on fair value measurements
  - IFRS 13 on fair value measurements
  - Practice issues and hot topics (e.g., from regulator findings)
- **Lending and investment activities**
  - IFRS 9: *Financial Instruments - Classification and measurement*
  - Latest developments on FASB project for financial instruments
  - Joint model for impairment of open portfolios (IASB/ FASB ED)
  - Loan modifications and troubled-debt restructurings (TDRs)
  - Practice issues: Impairment of financial instruments
- **Derivatives and hedging**
  - IFRS ED on hedge accounting (Phase 3 of IFRS 9 project)
  - FASB Proposed ASU to simplify hedge accounting
  - Impact of IFRS 9/ FASB Proposed ASU on derivatives
  - Advanced hedging issues
- **Transfers of financial assets and securitizations**
  - Implementation issues: ASU 2009-16 and ASU 2009-17 (Derecognition and Consolidation of VIEs)
  - IFRS 10 *Consolidated Financial Statements* and the impact on securitization structures
  - IFRS 12 *Disclosure of Interest in Other Entities*
  - Proposed ASU 2011-3 Repurchase Agreements
- **Financial instruments disclosures and financial statement presentation**
  - Asset Liability Offsetting (IFRS ED and FASB Proposed ASU)
  - Recent amendments to IFRS 7
  - Recent SEC guidance on presentation and disclosure in the financial statements for financial institutions



*Contact us today to discuss how this course can be tailored to your organization's needs and facilitated in-house by one of our expert instructors.*

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