



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 a one-day or two-day course, the agenda is tailored to your individual needs. A sample of topics that might be addressed during 2010 include:

- **Fair value measurement under U.S. GAAP and/or IFRS**
 - Recent amendments to the FASB Codification (e.g. ASU 2009-5 & 2009-12)
 - IFRS ED/2009/5 *Fair Value Measurement*
 - Practice issues and hot topics
- **Lending and investment activities**
 - IFRS 9 *Financial Instruments*
 - Latest developments on FASB project for financial instruments
 - Practice issues: Impairment of financial instruments
- **Derivatives and hedging**
 - Recent amendments and improvements to IAS 39
 - Latest DIG activities
 - Impact of IFRS 9 on derivatives and hedging
 - Latest developments on FASB's project to simplify hedge accounting
 - Advanced hedging issues
- **Transfers of financial assets and securitizations**
 - ASU 2009-16 (SFAS 166) on derecognition
 - ASU 2009-17 (SFAS 167) on consolidation of VIEs
 - IFRS ED 10 *Consolidated Financial Statements*
 - IFRS ED/2009/3 *Derecognition*
 - Advanced derecognition issues
- **Financial instruments disclosures and financial statement presentation**
 - Proposed Improvements to IFRS: IFRS 7 *Financial Instruments: Disclosures*
 - 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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