

**Programme on
Implementation of
IFRS 9 (Ind AS 109) in
Banks and Financial Institutions
November 26 – 28, 2018**

**Coordinator
Dr Dipali Krishnakumar**



**National Institute of
Bank Management
Pune, India**

Programme on Implementation of IFRS 9 (Ind AS 109) in Banks and Financial Institutions

The implementation of IFRS 9 (Ind AS 109) brings with it far reaching changes to the Financial Statements of Banks and Financial Institutions. Internationally, IFRS 9 has been implemented from January 2018.

Indian Non-Banking Finance Companies with a net worth above Rs. 500 crore have implemented Ind AS 109 from April 2018 and commercial banks are expected to follow suit from April 2019.

Banks and financial institutions face many challenges in adoption of IFRS 9/Ind AS 109. The financial impact of adoption is significant, particularly in areas relating to classification and measurement of Financial Instruments, provision of expected credit loss, de-recognition of financial assets, enhanced disclosures, etc. For many banks and financial institutions, the transitions involves a significant impact on their financial position and financial performance, directly affecting key parameters that analysts use to measure and evaluate performance.

Target Group

- ❖ Executives from Accounts and Finance Departments of financial institutions that have adopted or would be transitioning to IFRS 9/Ind AS 109.
- ❖ Credit Analysts responsible for analysis of financial statements of Banks and Financial Institutions.

Objectives

This programme is designed to equip participants with important principles and aspects of the standards on Financial Instruments required for preparation and analysis of financial statements of banks and financial institutions under the International Financial Reporting Standards.

Content

- ❑ Classification and Measurement of Financial Assets, Financial Liabilities and Equity
- ❑ Adoption of Fair Value Measurement
- ❑ Implications and Computation of Effective Interest Rate
- ❑ Expected Credit Loss (ECL)
- ❑ Disclosures related to Financial Instruments
- ❑ Transition Reporting

Pedagogy

Lectures will be supplemented with examples and discussions on the objectives enumerated above.

Faculty

Besides NIBM faculty, professionals from audit and advisory firms will be invited.

Dates and Duration

November 26 – 28, 2018 (3 days)

The programme will commence at 9:00 am on Monday, November 26 and will conclude by 5:00 pm on Wednesday November 28, 2018.

Venue

NIBM Campus, Kondhwe Khurd
Pune, India.

Accommodation

The programme is fully residential. Participants will be provided well-furnished single room AC accommodation in the Institute's hostel complex on the campus. However, they will not be permitted to bring their family members to stay on the campus. In case any Officer/Executive with physical/ medical disability is being nominated, kindly inform us in advance with particulars of disability to facilitate necessary arrangements.

The Institute has facilities for outdoor and indoor games and a large walking/jogging trail for physical fitness besides a yoga centre. Participants are therefore encouraged to bring appropriate clothes/ gear.

Programme Coordinator

Dr Dipali Krishnakumar
Assistant Professor
(Finance Area Group)

**Last Date for Receiving
Nominations:**
November 16, 2018

**Last Date for
Availing Early Bird Incentive of 5%:**
November 10, 2018
(See fee structure on
home page of the website)

Nominations and Enquiries

Please address your enquiries and
nominations to:

Dr Dipali Krishnakumar
Programme Coordinator
National Institute of Bank Management
NIBM Post Office, Kondhwa Khurd
Pune 411 048, INDIA

Tel. : 0091-20-26716000 (EPABX)
0091-20-26716337 (Direct)
Fax : 0091-20-26834478
E-mail : k.dipali@nibmindia.org

For further details, visit us at Website:
www.nibmindia.org

Programme Fee (per participant)

US \$ 1200 for foreign participant

(See fee structure on home page of the website for incentive)

	Fee	GST	Fee+GST	TDS
Member Banks :	26400	4752	31152	2640
Non-Member Banks :	31200	5616	36816	3120

The fee includes the cost of tuition, board and lodging facilities, teaching material, etc. (Goods and Services Tax (GST) @ 18% and TDS @ 10%. Kindly send the TDS Certificate on priority to NIBM).

Mode of Payment for Indian Participants

- The fee may preferably be transferred by RTGS/NEFT/ECS to our A/c No. 20002400021 with Bank of Maharashtra, NIBM Branch, Pune (IFSC Code MAHB0001124). NIBM PAN No. AAATN0040P and GSTIN No. 27AAATN0040P1ZJ.
- National Institute of Bank Management
NIBM Post Office, Kondhwa Khurd, Pune 411 048, INDIA.

Mode of Payment for Foreign Participants

Mode of Remittance: SWIFT*

1. Name & Address of our Bankers : **Oriental Bank of Commerce
C-2, Shop No. 4-5, Bramha Estate
Kondhwa Khurd, Pune 411 048
Maharashtra, India**
2. Name of the Account : **National Institute of Bank Management**
3. NIBM's Bank Account No. with Oriental Bank of Commerce : **Current A/C 11281131004402**
4. Bank's Swift Code : **ORBCINBBFCP**
5. Oriental Bank of Commerce A/c No. with Correspondent Bank : **36152559**
6. Preferred currency : **USD**
7. Correspondent Bank : **CITIBANK N.A.**
8. Swift code for Citi Bank : **CITIUS33**

*** The Foreign Bank Charges/ SWIFT charges/Commission is to be borne by the remitter. The fees mentioned in the invoice/brochure is to be paid to NIBM, net of all bank charges.**

***Payments will be accepted only through electronic mode.
Cheques/DDs/Pay Orders will not be accepted.**

- **For all electronic remittances, kindly send a confirmatory e-mail at: accounts@nibmindia.org giving details of the remitter and participant, name and dates of programme, etc.**

Please see programme fee structure on home page of the website for early bird incentive, incentives for SAARC and other developing countries, mode of remittance, Pune City route map and local conveyance.