



The EUROPEAN SUPERVISOR EDUCATION INITIATIVE (ESE)

presents the web seminar on

“IFRS VS BASEL REQUIREMENTS FOR BANKS”

Via Cisco WebEx Meetings on 11+12 February and 18+19 February 2021

OBJECTIVES - General background

The introduction of International Financial Reporting Standards (IFRS) in Europe and the amendments of the regulatory framework (Basel II+III) lead to enhanced risk and capital disclosure requirements and requirements for risk management procedures.

Basel II conducts a move away from narrow and prescriptive rules towards a wider, more risk- and principles-based approach to regulation that focuses on the institution's own assessment and management of risks.

Meanwhile, the International Accounting Standards Board (IASB) started to recognise risk as an integral component of IFRS financial statements, both in extending the range of disclosures and in aiming to ensure that information used by management is reflected in financial statements.

Although IFRS and regulatory reporting serve different purposes, the two are becoming increasingly aligned as supervisory authorities and the IASB seek to extend the synergies.

Effective risk and capital management are of critical importance to the market and institutions need to be able to present decision useful disclosures to present a consistent and coherent picture to stakeholders. In order to achieve this goal, IFRS rules and the corresponding Basel presentations need to be consistent. While this may be viewed as a challenge, institutions have a range of opportunities to analyse synergies that could help to reduce implementation cost, ease disruption and enhance transparency.

TARGET GROUP

Experts from supervisory authorities and central banks whose work focus is the stability and supervision of the banking industry and financial markets.

FORMAT

Online presentations, discussions

The trainers will provide expert information, theoretical background and practice experience from an audit as well as a supervisory perspective. The participants are invited to discuss practical implementation issues and regulatory implications and experiences.



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TRAINERS

This seminar on IFRS versus Basel requirements for banks will be conducted by experts from PwC and Deutsche Bundesbank.

REGISTRATION

Training Fee: 300 Euro

The online training will be delivered via WebEx.

Please register via the ESE website: [registration link](#)

Registration Deadline: Monday, 1 February 2021

Confirmation and the link for participation will be sent after the registration deadline by the ESE Secretariat. The training fee is due upon receipt of confirmation.

WEBINAR ORGANISATION

ESE Secretariat at Deutsche Bundesbank, Central Office Frankfurt

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EUROPEAN SUPERVISOR EDUCATION INITIATIVE

ESE Web seminar

“IFRS vs Basel requirements for banks”

PROGRAMME

Thursday, 11 February 2021

08.30 - 08.40 **Welcome and introduction**

*Matthias Gutmann (Deutsche Bundesbank),
Christoph Himmelmann (PwC)
and
ESE Representative*

08.40 - 09.30 **Module I: Background and Overview**

*Matthias Gutmann (Deutsche Bundesbank) and
Christoph Himmelmann (PwC)*

09.30 - 09.45 **Break**

09.45 - 11.00 **Module II: Consolidation according to IFRS and Basel**

*Matthias Gutmann (Deutsche Bundesbank), Christoph
Himmelmann (PwC)*

11.00 - 11.15 **Break**

11.15 - 13.00 **Module III: IFRS equity and regulatory own funds**

Matthias Gutmann (Deutsche Bundesbank)



Programme

Friday, 12 February 2021

- 08.30 - 09.15 **Module IV: Credit Risk Measurement**
Session I: IFRS 9 overview
- Christoph Himmelmann (PwC) + further PwC experts*
- 09.15 - 10.00 **Module IV: Credit Risk Measurement**
Session II: Differences between IFRS 9 and IRBA
- Christoph Himmelmann (PwC) + further PwC experts*
- 10.00 - 10.15 Break
- 10.15 - 11.45 **Module IV: Credit Risk Measurement**
Session III: Expected Credit Loss (ECL) Models
- Christoph Himmelmann (PwC) + further PwC experts*
- 11.45 - 12.00 Break
- 12.00 - 12.30 **Module IV: Credit Risk Measurement**
Session IV: Provisioning from a regulatory perspective
- Christoph Himmelmann (PwC) + further PwC experts*
- 12.30 - 13.00 **Module IV: Credit Risk Measurement**
Session V: Treatment of Non-performing exposures
- Christoph Himmelmann (PwC) + further PwC experts*



Programme

Thursday, 18 February 2021

- 08.30 - 09.30 **Module V: Market Risk & Valuation**
Session I: Valuation according to IFRS 13
- Christoph Himmelmann (PwC) + further PwC experts*
- 09.30 - 09.45 Break
- 09:45 - 10.45 **Module V: Market Risk & Valuation**
Session II: Current Basel market risk framework
- Christoph Himmelmann (PwC) + further PwC experts*
- 10.45 - 11.30 **Module V: Market Risk & Valuation**
Session III: Prudent Valuation
- Christoph Himmelmann (PwC) + further PwC experts*
- 11.30 - 11.45 Break
- 11.45 - 13.00 **Module V: Market Risk & Valuation**
Session IV: Fundamental Review of the Trading Book (FRTB)
- Christoph Himmelmann (PwC) + further PwC experts*



Programme

Friday, 19 February 2021

- 08.30 - 09.00 **Module VI: Reporting & Disclosures**
Session I: IFRS financial statements and disclosures
- Christoph Himmelmann (PwC) + further PwC experts*
- 09.00 - 10:00 **Module VI: Reporting & Disclosures**
Session II: Pillar 3 disclosure requirements
- Matthias Gutmann (Deutsche Bundesbank)*
- 10.00 - 10.15 Break
- 10.15 - 11:15 **Module VI: Reporting & Disclosures**
Session III: Regulatory Reporting (COREP, FINREP)
- Christoph Himmelmann (PwC)*
- 11.15 - 11.30 Break
- 11.30 - 12.30 **Module VII: Outlook - Finalisation of Basel III**
- Christoph Himmelmann (PwC)*
- 12.30 - 13.00 Wrap-up