



The EUROPEAN SUPERVISOR EDUCATION INITIATIVE (ESE)

presents the seminar on

## **“IFRS vs. Basel requirements for banks”**

hosted by: Banka Slovenije

Date: 23 - 25 October 2024

Venue: Center of Excellence in Finance,  
Cankarjeva 18, Ljubljana



## OBJECTIVES

### General Background

Regulatory requirements for banks have been changing since the great financial crisis. The Basel II regulations were expanded and revised, leading to the introduction of the Capital Requirements Regulation (CRR) in the EU in 2014. Basel III was finalized in 2017 and will be implemented in the EU in 2025. At the same time, the International Financial Reporting Standards (IFRS) became of increasing relevance also for the regulatory framework, as many institutions are required to apply IFRS in their financial reporting which serves as the basis for many regulatory requirements. The IFRS are particularly relevant in the calculation of regulatory capital (e.g., consolidation, P&L or OCI effects, prudential filters), capital requirements for on-balance sheet exposures (e.g., classification and measurement of financial instruments) and determining expected credit losses according to IFRS 9. Against this background, also regulatory reporting and disclosure requirements have been expanded to ensure transparency and consistency in regulatory and financial information. Hence, compliance with regulatory requirements requires profound knowledge of the relevant IFRS regulations.

This seminar provides a comprehensive overview of the relevant regulatory requirements from Basel and CRR, and the interactions with the respective IFRS accounting standards. The seminar will focus on the areas of capital and consolidation, credit risk (IFRS 9, IRBA), market risk (fair value measurement, FRTB) as well as reporting and disclosure requirements.

### TARGET GROUP

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

### TRAINERS

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

They 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.



## PROGRAMME

### Wednesday, 23 October 2024

- 12:00 - 12:15      Welcome by ESE representative and Introduction  
  
*Christoph Himmelmann (PwC) and Matthias Gutmann (Deutsche Bundesbank)*
- 12:15 - 13:00      **Module 1 - Background and Overview**  
  
                         a) Supervisory environment  
                         b) Basel/CRR  
                         c) IFRS  
  
*Christoph Himmelmann (PwC) and Matthias Gutmann (Deutsche Bundesbank)*
- 13:00 - 14:00      *Lunch Break*
- 14:00 - 15:30      **Module 2 - Consolidation requirements**  
  
                         a) Consolidation acc. to IFRS 10  
                         b) Prudential Consolidation  
  
*Christoph Himmelmann (PwC) and Matthias Gutmann (Deutsche Bundesbank)*
- 15:30 - 16:00      *Coffee Break*
- 16:00 - 17:30      **Module 3 - Definition and calculation of own funds**  
  
                         a) Capital instruments  
                         b) Prudential Filters & Deductions  
  
*Matthias Gutmann (Deutsche Bundesbank)*
- 19.00 - 21.00      Dinner at Gostilna Breg, Breg 20, Ljubljana



Thursday, 24 October 2024

- 09:00 - 09:45      **Module 4 - Trading Book & Banking Book boundary**  
*Christoph Himmelmann (PwC) and further PwC experts*
- 09:45 - 10:30      **Module 5 - Trading Book & Market Risk**  
a) Market Risk Positions & Valuation according to IFRS13  
*Christoph Himmelmann (PwC) and further PwC experts*
- 10:30 - 11:00      *Coffee Break*
- 11:00 - 12:45      **Module 5 - Trading Book & Market Risk (cont'd)**  
b) Market Risk RWA and Fundamental Review of the Trading Book (FRTB)  
c) Interest Rate Risk in the Banking Book (IRRBB)  
*Christoph Himmelmann (PwC) and further PwC experts*
- 12:45 - 14:00      *Lunch Break*
- 14:00 - 14:30      **Module 6 - Banking Book & Credit risk**  
a) Introduction  
*Christoph Himmelmann (PwC) and further PwC experts*
- 14:30 - 15:30      **Module 6 - Banking Book & Credit Risk (cont'd)**  
b) IRB Modelling  
*Christoph Himmelmann (PwC) and further PwC experts*
- 15:30 - 16:00      *Coffee Break*
- 16:00 - 16:30      **Module 6 - Banking Book & Credit Risk (cont'd)**  
Continuation of b) IRB Modelling  
*Christoph Himmelmann (PwC) and further PwC experts*



- 16:30 - 17:30      **Module 6 - Banking Book & Credit Risk (cont'd)**  
                                c) IFRS 9 Modelling  
*Christoph Himmelmann (PwC) and further PwC experts*
- 18:30 - 21:00      Boat tour or Guided walking tour with wine tasting

**Friday, 25 October 2024**

- 9:00 - 10:30      **Module 6 - Banking Book & Credit Risk (cont'd)**  
                                d) ESG in Credit Risk Modelling  
*Christoph Himmelmann (PwC) and further PwC experts*
- 10:30 - 11:00      *Coffee Break*
- 11:00 - 12:45      **Module 7 - Disclosure & reporting**  
                                a) IFRS Financial Statements  
                                b) Basel Pillar 3 Disclosure Framework  
                                c) Reg Reporting (COREP & FINREP)  
*Christoph Himmelmann (PwC) and Matthias Gutmann (Deutsche Bundesbank)*
- 12:45 - 13:45      *Lunch Break*
- 13:45 - 14:45      **Module 8 - Outlook Finalisation of Basel III ("Basel IV"/CRR3)**  
*Christoph Himmelmann (PwC) and Matthias Gutmann (Deutsche Bundesbank)*
- 14:45 - 15:15      **Q&A, Wrap-up & Closing**  
*Christoph Himmelmann (PwC) and Matthias Gutmann (Deutsche Bundesbank)*



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## ORGANISATIONAL INFORMATION

### **Seminar Venue:**

The seminar will be held at:

[Center of Excellence in Finance](#)

Cankarjeva 18  
1000 Ljubljana  
Slovenija

### **Accommodation:**

A block hotel reservation has been arranged by Banka Slovenije in the Best Western Premier Hotel Slon, Slovenska 34, SI - 1000 Ljubljana

Tel: +386 1 470 11 00, E-mail: [sales@hotelslon.com](mailto:sales@hotelslon.com), [www.hotelslon.com](http://www.hotelslon.com)

The block booking is valid until **22 September 2024**. Participants are asked to book their accommodation directly with the hotel after receipt of the written confirmation of participation. Comfort Single room: EUR 129 per night (breakfast and VAT included; city tax is not included - EUR 3.13 per night); Comfort Double room: EUR 144 per night (breakfast and VAT included; city tax is not included - EUR 3.13 per night).

The link for the hotel reservation: <https://reservations.travelclick.com/102655?groupID=4280521>

The code is: 3887172 - ESE Seminar

### **Seminar Registration:**

**Seminar fee:** 600,00 € (excl. accommodation)

**Please register via the ESE website until Wednesday, 4 September 2024.**

<https://www.ese-initiative.org/ese-en/>

Lunches, snacks and soft drinks will be provided throughout the seminar. Two social events with dinner are also included.

The confirmation of participation will be sent after the registration deadline. In case a registration already confirmed by ESE is cancelled after the registration deadline



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and no replacement for this place can be found, the complete seminar fee is due and will be invoiced by ESE.

Invoices will be issued and sent to the individual institutions after the seminar has taken place.

### **Seminar organisation in general**

ESE Secretariat, Deutsche Bundesbank, Frankfurt a.M.

Email: [ese-initiative@bundesbank.de](mailto:ese-initiative@bundesbank.de)

Specific questions regarding the venue and organisation:

Banka Slovenije, Slovenska 35, Ljubljana

Ms Sanja Pregl

Email: [sanja.pregl@bsi.si](mailto:sanja.pregl@bsi.si); Phone number: +386 1 4719 547

### **About ESE**

The European Supervisor Education Initiative (ESE) is an alliance of central banks and supervisory authorities in Europe with the objective to qualify financial supervisors in Europe. Its members are Banka Slovenije, Banque centrale du Luxembourg, Czech National Bank, De Nederlandsche Bank, Deutsche Bundesbank, German Federal Financial Supervisory Authority and Oesterreichische Nationalbank.

ESE is committed to high level training based on uniform standards to enhance financial supervisors' knowledge and skills and to promote a common European supervisory culture and practice. The initiative offers a modular seminar programme for banking, insurance and securities and markets supervisors, financial stability analysts and economists from central banks and supervisory authorities in Europe.

ESE is always open to new members or cooperations. Any contribution by European central banks, supervisory authorities or other institutions in the field of financial supervision sharing the idea that training is crucial to the success of financial supervision is highly appreciated.