

SEMINAR ON ACCOUNTING AND VALUATION OF CENTRAL BANK FINANCIAL INSTRUMENTS

23-26 April

Aim and content

The seminar aims to strengthen attendees' abilities to analyse, record and value transactions in financial instruments. For this purpose, among other important aspects, the following will be studied: the applicable regulatory sources, the valuation rules and the accounting treatment of the various categories of financial assets and liabilities envisaged in the International Financial Reporting Standards (IFRSs) and in the regulations of the European System of Central Banks (ESCB), the impact of the financial crisis on central banks' balance sheets and the effects of accounting rules on their financial strength.

Professional profile of attendees

This seminar targets professionals from the accounting areas of central banks which are members of CEMLA.

Organisation and format

The seminar is organised by the Banco de España in collaboration with CEMLA. There will be morning and afternoon sessions, with expert speakers from the Banco de España's Control, Budget and Accounting Department.

It will be held in Madrid in Spanish. If necessary, the Banco de España may offer simultaneous translation into English.

Participation is by invitation only. Registrations will be processed by CEMLA.