

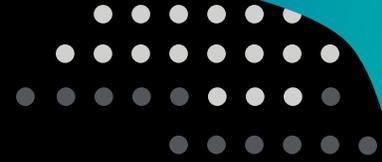
**Deloitte.**

**Accounting Training  
Catalogue**  
by Accounting &  
Reporting Advisory



# Our collaboration

Being your learning partner means...



...ensuring maximum return of your investment



- High-quality content, designed by industry experts and tailored to cover both high-level concepts and deep-dive topics to meet your specific needs.
- Delivered by highly-skilled facilitators – including senior, experienced Deloitte professionals – with the option to complement sessions through e-learning and other digital content.

...creating an engaging, interactive and relaxed atmosphere while learning



- Whether it's a live session or an e-learning course, we make learning engaging and effective. Expect ice-breakers, real-time interaction, and group discussions in our instructor-led sessions — or earn certificates and complete final assessments in our dynamic online modules.
- Being able to facilitate the Interactive sessions in English (other languages possible but to be discussed).

... beyond normative rules, delivering market practices with a step-by-step approach



- Working on real practical examples and taking appropriate time to answer questions.
- Agility of the experienced facilitators to ensure the complexity of the content is at the right level.
- Sharing market practices while respecting independence requirements and proposing a regular approach to accompany your team through onboarding, development, and annual refresher programs.

# Banks

“

Up to 7 hrs (You can choose all or select)  
Language: English, French\* & German\*

\* The material is in English, with facilitation available in French or German on request.



## Learning Objectives

- Understand legal and regulatory environment and reporting process in Luxembourg for banks
- Understand accounting principles and related authoritative sources under different accounting frameworks
- Prepare complete financial statements for banks under different accounting frameworks

Relevant for  
New Joiners in Luxembourg, Trainees,  
Juniors, etc.



## On-Boarding

### Module 1: Introduction to legal and regulatory environment (2 hrs)

- Overview of Luxembourg accounting Law of 1992 (credit institutions)
- Banking legislation: Law of 5 April 1993 on the financial sector
- Corporate law framework impacting financial reporting (Law of 10 August 1915)
- Role of regulators (CSSF) in financial reporting and compliance
- Annual reports process in Luxembourg

### Module 2: IFRS (3 hrs)

- Overview of IFRS principles in the banking sector
- Structure and preparation of IFRS financial statements for banks
- Introduction to IFRS 18 requirements
- Introduction to FINREP Requirements for banks

### Module 3: Lux GAAP (2 hrs)

- Overview of Lux GAAP principles
- Components of annual accounts under Lux GAAP
- Consolidation and publication requirements

# Banks



“

Up to 16 hrs (You can choose all or select)  
Language: English, French\* & German\*

\* The material is in English, with facilitation available in French or German on request.



## Learning Objectives

- Understand the accounting and disclosure requirements for financial with specific instruments for banks under different accounting frameworks
- Understand the consolidation exemptions and requirements in Luxembourg
- Apply accounting for debt vs. equity classification and tax for banks

Relevant for  
CFOs, Finance directors, Senior  
controllers, etc.



## Development



### Module 1: IFRS (8 hrs)

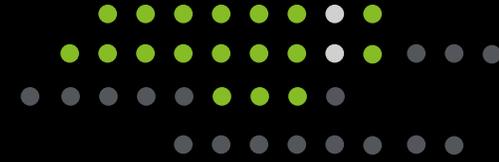
- Accounting for financial instruments, including Effective Interest Method treatment with fee and commission treatment, loans, bonds, derivatives, repurchase agreements, and non-performing loans.
- Classification of financial instruments (IAS 32) – focus on AT1 and hybrid instruments
- Hedging accounting
- Accounting for income taxes
- Disclosure requirements for financial risks
- Fair value measurement framework with complex fair value



### Module 2: Lux GAAP (8 hrs)

- Accounting for financial instruments including amortized cost method with commissions, fees, and transaction costs, loans, bonds, derivatives, repurchase agreement and non-performing loans
- Classification of equity vs. debt instruments – focus on AT1 and hybrid instruments under Lux GAAP
- Provisions and reserves – FRBG (fonds pour risques bancaires généraux) and other non-specific provisions
- Hedging accounting
- Consolidation requirements and exemptions
- Accounting for taxes

# Please reach out to us...



**Jérémie Pages**

Partner

Accounting & Reporting Advisory

✉ [jpages@deloitte.lu](mailto:jpages@deloitte.lu)

🌐 +352 451 453 863

📱 +352 661 250 512



**Stephane Schirrecker**

Partner

Corporate and Accounting

✉ [sschirrecker@deloitte.lu](mailto:sschirrecker@deloitte.lu)

🌐 +352 451 453 863

📱 +352 661 250 512



**Olivier Mohy**

Managing Director

Fund Reporting Services

✉ [omohy@deloitte.lu](mailto:omohy@deloitte.lu)

🌐 +352 451 453 863

📱 +352 661 250 512



Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) to learn more.

Deloitte Private is the brand under which firms in the Deloitte network provide services to privately owned entities and high net worth individuals.

Deloitte provides leading professional services to nearly 90% of the Fortune Global 500® and thousands of private companies. Our people deliver measurable and lasting results that help reinforce public trust in capital markets and enable clients to transform and thrive. Building on its 180-year history, Deloitte spans more than 150 countries and territories. Learn how Deloitte’s approximately 460,000 people worldwide make an impact that matters at [www.deloitte.com](http://www.deloitte.com).

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms or their related entities (collectively, the “Deloitte organization”) is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication. DTTL and each of its member firms, and their related entities, are legally separate and independent entities.

© 2025 Deloitte Tax & Consulting, SARL

Designed by Core Creative service\_ RITM2292220

