CONCEPT

Digital Assets and Cryptocurrencies: Accounting, Valuation and Controls

26 – 30 April 2027
London - Central London four-star



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Introduction:

Digital assets and cryptocurrencies now sit on the balance sheets and in the client books of banks, fintechs and corporates, yet many finance and control teams still classify them inconsistently, value them from unverified price feeds and rely on custodians they have never tested. The result is restated figures, qualified audit findings and gaps in anti-money laundering checks. This Core Concept course builds the practical skills to account for, value, disclose and control crypto-assets and stablecoins, and participants finish by assembling a Digital Asset Accounting and Control File for a realistic holding.

Course Objectives:

- Explain how crypto-assets, stablecoins and tokenised assets are issued, held and transferred, and identify the exposures they create for the institution
- Classify cryptocurrency holdings under IAS 38 or IAS 2 according to the business model and document the judgement
- Measure digital asset holdings using IFRS 13 fair value evidence and test intangible holdings for impairment under IAS 36
- Prepare the disclosures and period-end journal entries a reviewer or external auditor expects for digital asset balances
- Apply anti-money laundering and travel rule controls to virtual asset transfers and service provider relationships
- Design an internal control matrix covering custody, reconciliation and key management for institutions holding or servicing digital assets

Target Audience:

- Staff who prepare financial statements, accounting policies and period-end entries covering digital asset balances
- Internal audit staff who plan and perform reviews of treasury, custody and trading activities
- Risk staff who maintain risk registers and limits for new asset classes and counterparties
- Compliance staff who run customer due diligence and transaction monitoring for virtual asset activity
- Treasury and operations staff who execute, settle and reconcile digital asset transactions
- Finance staff in fintechs and payment firms who account for client and own digital asset holdings

Course Outline:

Day 1: Crypto-Asset, Stablecoin and Tokenised Asset Fundamentals

- Crypto-Asset Taxonomy: Payment Tokens, Utility Tokens, Stablecoins and Tokenised Securities
- Public Key Cryptography, Private Keys and Wallet Addresses on a Distributed Ledger
- Stablecoin Designs: Fiat-Backed, Crypto-Collateralised, Commodity-Backed and Algorithmic
- Market Structure Map: Centralised Exchanges, OTC Desks and DeFi Protocols
- Digital Asset Exposure Inventory Template for a Bank, Fintech or Corporate

Day 2: Custody Arrangements and IFRS Classification

- Custody Models: Self-Custody, Third-Party Custodians and Exchange-Held Balances
- Hot, Cold and Multi-Signature Wallet Architecture and Key Ceremony Records
- IFRS Interpretations Committee Agenda Decision: Why Cryptocurrency Is Neither Cash Nor a Financial Asset
- IAS 38 Versus IAS 2 Classification Decision Tree by Business Model
- IAS 38 Cost Model Versus Revaluation Model Selection and Policy Wording

Day 3: Valuation, Impairment, Disclosure and Tax Treatment

- IFRS 13 Fair Value Hierarchy: Principal Market Selection and Pricing Source Evidence
- IAS 36 Impairment Testing Workpaper for Intangible Crypto Holdings
- Broker-Trader Inventory Measurement at Fair Value Less Costs to Sell
- Disclosure Checklist: IAS 2, IAS 38, IFRS 13, IAS 1 Judgements and IAS 10 Subsequent Events
- Tax Treatment Overview: Disposal Gains, Cost Basis Tracking and Transaction Records

Day 4: AML, Regulatory Approaches, Risk and Internal Controls

- FATF Recommendation 15: Due Diligence and Record Keeping for Virtual Asset Service Providers
- Travel Rule Data Flows: Originator and Beneficiary Information Exchange
- International Regulatory Approaches Compared: Licensing Regimes, Restrictions and Prohibitions
- Digital Asset Risk Register: Key Loss, Exchange Failure, Stablecoin De-Peg and Protocol Exploits
- Internal Control Matrix: Wallet Reconciliation, Segregation of Duties and Holdings Verification

Day 5: Case Work: Digital Asset Accounting and Control File

- Case Brief: Corporate Treasury Holding Cryptocurrencies and Stablecoins
- Classification Memo and Period-End Fair Value Journal Entries for the Case Holding
- Custodian Due Diligence Questionnaire and Audit Evidence Plan
- Virtual Asset Service Provider Transaction Monitoring Review
- Digital Asset Accounting and Control File Presentation and Peer Challenge

Skills You Will Gain:

- Crypto-Asset Classification
- Fair Value Evidence Assessment
- Impairment Testing
- Digital Asset Disclosure Drafting
- Custody Risk Evaluation
- Virtual Asset Due Diligence
- Wallet Reconciliation
- Control Matrix Design

Why Attend This Course:

- Leave with a Digital Asset Accounting and Control File built on a realistic holding and challenged by peers
- Answer auditor and reviewer questions on classification, pricing sources and impairment with documented reasoning
- Spot custody, stablecoin and exchange weaknesses before they become losses or reporting errors
- Compare how banks, fintechs and corporates from several sectors account for and control their digital asset activity

Conclusion:

Digital assets and cryptocurrencies can be reported and controlled reliably when classification follows the business model, fair value rests on documented market evidence and custody is tested rather than assumed. The course moves from how tokens, stablecoins and wallets work, through IFRS classification, valuation, impairment and disclosure, to anti-money laundering, travel rule and internal control design. The final day turns this into a Digital Asset Accounting and Control File that participants can use in their own reporting, audit or compliance work.