Microfinance Financial Reporting & IFRS for Microfinance Training Course

Professional Development Training Course Outline

Category	Microfinance & Financial Inclusion	**Duration**	10 Days
Base Fee	$3,000 USD	**Delivery Mode**	Online / On-site Hybrid

Course Introduction

Microfinance institutions (MFIs) play a critical role in fostering financial inclusion, economic empowerment, and poverty alleviation. As MFIs grow, robust financial reporting aligned with International Financial Reporting Standards (IFRS) becomes essential to enhance transparency, attract investors, improve regulatory compliance, and strengthen operational decision-making. Microfinance Financial Reporting & IFRS for Microfinance Training Course provides comprehensive training on financial reporting principles, IFRS applications, and accounting frameworks specifically designed for the microfinance sector.

Participants will gain practical skills to prepare accurate financial statements, implement internal controls, interpret IFRS standards, and leverage reporting tools for strategic decision-making. The training integrates case studies, exercises, and real-world examples to ensure participants can navigate complex microfinance accounting issues, optimize performance reporting, and strengthen stakeholder confidence through reliable financial disclosures.

Programme Curriculum

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Course Objectives

1. Understand the fundamentals of microfinance accounting and reporting.
2. Interpret and apply IFRS standards relevant to MFIs.
3. Prepare financial statements compliant with IFRS for microfinance institutions.
4. Analyze financial performance using trending financial ratios and KPIs.
5. Apply risk management principles in financial reporting.
6. Strengthen internal controls and audit readiness.
7. Integrate technology tools to streamline financial reporting processes.
8. Manage loans, savings, and investment accounting for MFIs.
9. Implement transparency and accountability frameworks.
10. Conduct variance analysis and performance evaluation.
11. Align reporting practices with regulatory and statutory requirements.
12. Enhance investor and stakeholder confidence through high-quality disclosures.
13. Develop strategies for continuous improvement in financial reporting.

Organizational Benefits

- Improved transparency and accuracy in financial statements
- Enhanced regulatory compliance and audit readiness
- Increased investor confidence and funding opportunities
- Streamlined reporting processes using digital tools
- Better performance monitoring through financial KPIs
- Strengthened internal control systems
- Reduced operational and financial reporting risks
- Improved decision-making based on reliable data
- Standardized financial reporting across branches or units
- Enhanced reputation and credibility in the microfinance sector

Target Audiences

- Microfinance managers and finance officers
- Accounting and reporting staff in MFIs
- Internal auditors and risk management professionals
- Regulatory and supervisory authority personnel
- Investment analysts and fund managers
- IT and financial system specialists
- Consultants supporting microfinance institutions
- Development finance and NGO professionals

Course Duration: 10 days

Course Modules

Module 1: Introduction to Microfinance Accounting

- Overview of microfinance operations and accounting requirements
- Key principles of financial reporting for MFIs
- Regulatory and statutory reporting requirements
- Importance of IFRS in microfinance
- Emerging trends in microfinance financial management
- Case Study: Setting up accounting systems for a start-up MFI

Module 2: IFRS Framework for Microfinance

- Overview of IFRS standards applicable to MFIs
- Accounting principles and recognition criteria
- Measurement and presentation requirements
- Disclosure and reporting obligations
- Impact of IFRS on MFI financial transparency
- Case Study: Transitioning from local GAAP to IFRS

Module 3: Preparation of Financial Statements

- Components of financial statements for MFIs
- Balance sheet, income statement, and cash flow reporting
- Statement of changes in equity and notes to accounts
- Accounting for microloans, savings, and investments
- Reporting under IFRS versus local accounting standards
- Case Study: Preparing audited financial statements for an MFI

Module 4: Revenue Recognition and Loan Accounting

- Recognition of interest income and fees
- Accounting for loan disbursements and repayments
- Loan impairment and provisioning under IFRS
- Revenue recognition challenges in MFIs
- Reporting loan portfolio performance
- Case Study: Calculating expected credit loss for microloans

Module 5: Financial Analysis and Ratios

- Key financial performance indicators for MFIs
- Liquidity, profitability, and solvency ratios
- Trend analysis and benchmarking against industry standards
- Using KPIs to support decision-making
- Performance reporting to stakeholders
- Case Study: Ratio analysis to assess MFI financial health

Module 6: Internal Controls and Risk Management

- Designing internal controls in MFIs
- Segregation of duties and authorization frameworks
- Detecting and preventing financial irregularities
- Monitoring compliance and audit processes
- Risk management in microfinance accounting
- Case Study: Implementing control measures to prevent fraud

Module 7: Accounting for Savings and Deposits

- Recording client savings and deposits
- Interest calculation and accrual methods
- Reporting on deposit liabilities
- Compliance with regulatory requirements
- Integration with financial reporting systems
- Case Study: Managing and reconciling client savings accounts

Module 8: Grant and Funding Accounting

- Accounting for donor funds and grants
- Recognition and allocation of restricted and unrestricted funds
- Reporting obligations to funders and stakeholders
- Compliance with IFRS for grant accounting
- Ensuring transparency and accountability
- Case Study: Reporting donor-funded programs in financial statements

Module 9: Investment Accounting

- Accounting for MFI investments
- Fair value measurement and disclosure requirements
- Recognition of investment income
- Risk and return analysis for investment portfolios
- Alignment with IFRS reporting standards
- Case Study: Preparing investment notes for annual reporting

Module 10: Fixed Assets and Depreciation

- Recognition of property, plant, and equipment
- Depreciation methods and calculations
- Asset impairment and disposal reporting
- IFRS-compliant disclosure for fixed assets
- Linking asset management to financial reporting
- Case Study: Depreciation schedule for MFI branch assets

Module 11: Taxation and Regulatory Reporting

- Tax compliance requirements for MFIs
- Reporting taxable income and deductions
- Integration with financial statements
- Regulatory submission and disclosure obligations
- Maintaining records for audits and inspections
- Case Study: Preparing tax returns aligned with IFRS financial statements

Module 12: Technology Tools for Financial Reporting

- Digital accounting software for MFIs
- Automation of reporting and reconciliation processes
- Data integrity and system controls
- Leveraging analytics for financial performance tracking
- Enhancing efficiency and accuracy in reporting

- Case Study: Implementing a cloud-based accounting system

Module 13: Audit and Assurance Practices

- Preparing for internal and external audits
- Audit evidence and documentation requirements
- Addressing audit findings and recommendations
- Ensuring IFRS compliance in audit reporting
- Strengthening credibility of financial statements
- Case Study: Audit preparation for a multi-branch MFI

Module 14: Advanced IFRS Applications

- Complex financial transactions under IFRS
- Consolidation and group reporting for MFIs
- Accounting for hybrid instruments and derivatives
- Reporting challenges in multi-currency operations
- IFRS updates and trending standards
- Case Study: Consolidated financial reporting for MFI networks

Module 15: Strategic Financial Management and Continuous Improvement

- Financial planning and budgeting in MFIs
- Performance monitoring and variance analysis
- Strategic decision-making based on financial insights
- Continuous improvement of reporting processes
- Developing sustainable reporting frameworks
- Case Study: Implementing a continuous improvement plan in an MFI

Training Methodology

- Instructor-led presentations and conceptual briefings
- Hands-on exercises and practical financial reporting simulations
- Case study analysis and problem-solving sessions
- Group discussions and peer learning
- Demonstrations of IFRS-compliant financial tools
- Continuous assessments and feedback activities

Register as a group from 3 participants for a Discount

Send us an email: info@fineskilltrainingcenter.org or call *+254769199797*

Certification

Upon successful completion of this training, participants will be issued with a globally- recognized certificate.

Tailor-Made Course

We also offer tailor-made courses based on your needs.

Key Notes

a. The participant must be conversant with English.

b. Upon completion of training the participant will be issued with an Authorized Training Certificate

c. Course duration is flexible and the contents can be modified to fit any number of days.

d. The course fee includes facilitation training materials, 2 coffee breaks, buffet lunch and A Certificate upon successful completion of Training.

e. One-year post-training support Consultation and Coaching provided after the course.

f. Payment should be done at least a week before commence of the training, to Fineskill Training Center account, as indicated in the invoice so as to enable us prepare better for you.

Upcoming Scheduled Sessions

Start Date	End Date	Location	Price
23 Nov 2026	04 Dec 2026	Online	$2,000
23 Nov 2026	04 Dec 2026	Physical	$3,000
23 Nov 2026	04 Dec 2026	Physical	$6,000
23 Nov 2026	04 Dec 2026	Physical	$6,000
23 Nov 2026	04 Dec 2026	Physical	$12,000
23 Nov 2026	04 Dec 2026	Physical	$9,000
23 Nov 2026	04 Dec 2026	Physical	$12,000
23 Nov 2026	04 Dec 2026	Physical	$12,000

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