Cryptocurrency Accounting and Reporting Practice Course

13 – 17 June 2027
Marbella

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Training Center

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Ref: 1040_176730 **Date:** 13 – 17 June 2027 **Location:** Marbella **Fees:** 5700 Euro

Overview

Cryptocurrency Accounting and Reporting Practice Course is a one-week intermediate course for accountants, controllers, auditors, and reporting professionals, who leave with a Cryptocurrency Accounting and Close File. Participants classify holdings and transactions, document business purpose and custody, assess recognition and measurement under the applicable framework, record gains and losses, reconcile wallet evidence, and prepare disclosures. The course excludes investment, trading, legal, and tax advice. Agile Leaders Training Center develops cryptocurrency accounting and reporting capability.

Who Should Attend

- Accounting teams responsible for entries, schedules, reconciliations, and period-end balances involving cryptocurrencies
- Financial reporting teams responsible for classification, measurement, presentation, and disclosure judgments
- Controllership teams responsible for evidence, review controls, accounting policies, and close quality
- Internal audit teams responsible for testing custody evidence, reconciliations, and reporting controls
- Treasury and operations teams responsible for wallet, exchange, custodian, and transaction records

The course assumes participants already prepare or review accounting records and leaves investment selection, trading strategies, legal opinions, tax advice, financial-crime compliance, and technical blockchain development outside its scope.

Departments and Industries

The course supports organizations that hold, receive, transfer, safeguard, or report cryptocurrency balances and transactions.

- Accounting, financial reporting, controllership, treasury, and shared services
- Banking, payments, fintech, exchanges, and custody services
- Technology, software, telecommunications, and digital-commerce businesses
- Investment operations, professional services, retail, and corporate treasury functions
- Internal audit, external reporting support, risk, and finance transformation teams

Learning Objectives

By the end of this course, participants will be able to:

- Analyze cryptocurrency fact patterns and business purpose
- Compare classification and measurement requirements across frameworks
- Build accounting entries for acquisitions, transfers, and disposals
- Evaluate wallet, exchange, custody, and pricing evidence
- Use reconciliations and close controls for crypto balances
- Prepare accounting judgments, presentation, and disclosures

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Course Agenda

Day 1: Crypto Transactions and Evidence

- Cryptocurrency Holding and Transaction Inventory
- Business-Purpose and Unit-of-Account Analysis
- Wallet, Exchange, and Custodian Evidence Map
- Ownership, Control, and Accessibility Assessment
- Crypto Transaction Lifecycle and Data Lineage

Day 2: Classification and Measurement

- IFRS Cryptocurrency Classification Decision Tree
- IAS 2 Ordinary-Course-of-Business Assessment
- IAS 38 Intangible-Asset Accounting File
- US GAAP Crypto-Asset Scope Checklist
- Initial Recognition and Transaction-Cost Worksheet

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Day 3: Entries, Valuation, and Gains or Losses

- Cryptocurrency Acquisition Journal Template
- Transfer, Exchange, and Disposal Entry Matrix
- Pricing Source and Active-Market Evidence Sheet
- Fair-Value or Impairment Assessment by Framework
- Realized and Unrealized Gain-or-Loss Bridge

Day 4: Reconciliation and Reporting

- Wallet-to-Ledger Reconciliation Template
- Exchange and Custodian Confirmation Schedule
- Private-Key and Access-Control Evidence Matrix
- Financial Statement Presentation Decision Map
- Accounting Policy, Judgment, and Disclosure Checklist

Day 5: Cryptocurrency Close Simulation

- Exercise: Classify Cryptocurrency Fact Patterns
- Exercise: Record Acquisition and Disposal Entries
- Exercise: Reconcile Wallet and Custodian Evidence
- Exercise: Defend Measurement and Disclosure Judgments
- Capstone Exercise: Cryptocurrency Accounting and Close File

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Practical Exercises

The course uses suggested activities that connect transaction facts, accounting conclusions, evidence, entries, reconciliations, and disclosures.

- Suggested activity: classify holdings by business purpose and applicable reporting framework
- Suggested activity: prepare entries for acquisition, transfer, exchange, and disposal scenarios
- Suggested activity: reconcile wallet, exchange, custodian, and general-ledger records
- Suggested activity: present a close file containing judgments, pricing evidence, controls, and disclosures

FAQs

Who suits cryptocurrency accounting and reporting training?

Accountants, controllers, auditors, reporting professionals, treasury staff, and finance operations teams suit the training. It assumes experience with journals, reconciliations, financial statements, or review controls.

How does cryptocurrency accounting differ from blockchain technology training?

Cryptocurrency accounting focuses on transaction facts, classification, measurement, entries, evidence, reconciliations, presentation, and disclosure. Blockchain technology training focuses on networks, protocols, cryptography, software, and technical implementation.

How are cryptocurrency holdings classified under IFRS?

Classification depends on the fact pattern and business purpose. For the cryptocurrency holdings considered by the IFRS Interpretations Committee, IAS 2 applies when held for sale in the ordinary course of business and IAS 38 otherwise.

What evidence supports cryptocurrency balances at period end?

Useful evidence includes wallet addresses, transaction hashes, exchange statements, custodian confirmations, access and control records, pricing sources, reconciliation schedules, accounting entries, ownership analysis, and reviewer sign-off.

How should cryptocurrency transfers between wallets be reconciled?

Transfers should be matched by asset, quantity, sending and receiving addresses, transaction identifier, timestamp, fees, custody records, and ledger posting. Differences require documented investigation before period close.

Conclusion

Participants take back a Cryptocurrency Accounting and Close File linking transaction facts, framework conclusions, entries, pricing evidence, custody records, reconciliations, controls, presentation, and disclosures. The file makes accounting judgments reviewable. Finance teams can use it to produce consistent period-end records without treating accounting training as investment, legal, tax, or trading advice.