
Crypto Holdings and Digital Asset Reporting Training Course for Finance Teams

25 – 29 January 2027
Cape town





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Programme Summary

Crypto holdings and digital asset reporting are the subject of this one-week training course for financial controllers, group reporting managers and internal auditors at managerial level, ending in a crypto holdings reporting pack for one entity. Organisations that hold or accept crypto assets must classify, measure, protect and disclose them under IFRS, often without a settled internal method. The approach moves from classification through measurement and worked entries to custody, disclosure and audit evidence, and then to a case entity. Mars Training Centre UK delivers this programme in crypto holdings and digital asset reporting.

The Business Case

Where crypto assets sit outside an agreed accounting method, teams classify similar holdings differently, record fees and exchanges inconsistently and cannot show auditors that the assets exist and are controlled. A documented method gives the group one treatment for each type of holding, makes period-end balances traceable to evidence, and lets finance leaders explain the reported figures to boards and investors.

- Classification Consistency: Improves as each holding follows a written decision tree.
- Balance Traceability: Rises as the register is tied to wallet and custodian evidence.
- Audit Query Volume: Falls as treatments, rates and disclosures are documented in advance.

Principles and Evidence Base

- IAS 38 Intangible Assets: Its definition of an intangible asset underpins the classification and cost or revaluation work in Sessions 1 and 2.
- IAS 2 Inventories: Its scope for assets held for sale in the ordinary course of business frames the alternative classification in Session 1.
- IFRS Interpretations Committee Agenda Decision on Holdings of Cryptocurrencies: Its reasoning on how the two standards apply guides the decision tree used in Sessions 1 and 5.

Intended Participants

- Financial controllers who own the recording and period-end balances of crypto holdings.
- Group reporting managers who consolidate holdings and prepare disclosures.
- Internal auditors who test existence, ownership and control of digital assets.
- Finance directors who approve treatments and answer to boards and external auditors.

The programme serves banking, technology, trading and corporate treasury functions.



Learning Outcomes

1. Participants will be able to classify crypto holdings as inventory or intangible assets with documented reasoning.
2. Participants will be able to construct initial recognition and subsequent measurement entries for common holdings.
3. Participants will be able to evaluate revaluation eligibility and impairment indicators.
4. Participants will be able to diagnose weaknesses in wallet, key and custodian controls.
5. Participants will be able to prioritise disclosure and audit evidence requirements.
6. Participants will be able to justify a crypto holdings reporting pack to a finance director.

Programme Structure

Day 1: Crypto Holdings Foundations and Classification

What is held, and is it inventory or an intangible asset?

- Crypto Asset Types and Holding Purposes Map
- IAS 38 Intangible Asset Definition Test
- IAS 2 Inventory Held for Sale Test
- Classification Decision Tree
- Holdings Register Design

Day 2: Recognition and Measurement

How are crypto holdings recognised and measured over time?

- Initial Recognition and Cost Build-Up
- Transaction Fee Treatment Rules
- Cost Model Subsequent Measurement
- Revaluation Model Eligibility Review
- Impairment Indicator Checklist

Day 3: Transactions and Worked Entries

How are common crypto transactions recorded in the ledger?

- Purchase and Sale Journal Entries
- Crypto-for-Crypto Exchange Entry
- Customer Payments Received in Crypto
- Exchange Rate Source Policy
- Period-End Valuation Worksheet



Day 4: Custody Controls, Disclosure and Audit

How are holdings protected, disclosed and evidenced?

- Wallet and Private Key Control Matrix
- Custodian Reliance Assessment
- Existence and Ownership Evidence Plan
- Disclosure Checklist for Applicable Standards
- Tax Position Documentation Note

Day 5: Applying Crypto Holdings Reporting to a Case Entity

Is the reporting pack ready for review by the finance director?

- Applying the Session 1 Decision Tree to the Case Holdings
- Testing Session 2 Measurement on Case Balances
- Posting the Session 3 Entries to the Case Ledger
- Checking the Session 4 Control Matrix Against Evidence
- Completing the Crypto Holdings Reporting Pack

Methodology

The programme is built around case analysis and structured exercises. Participants work with anonymised wallet statements, exchange reports and trial balances, classify holdings, post entries and test control matrices in small teams, then defend their reporting pack before a simulated review by the finance director and an external auditor. No blockchain technical skills are required.

- Suggested activity: Classifying five holdings from a sample trading company using the decision tree.
- Suggested activity: Posting a month of sample purchases, sales and exchanges to a ledger.
- Suggested activity: Reconciling a sample wallet statement to the holdings register.

Capstone Output

Each participant completes a crypto holdings reporting pack for one entity. It contains a classification record, a holdings register, measurement and entry schedules, a control matrix, a disclosure checklist and an audit evidence plan. It is used to brief the finance director, support the external audit and set the accounting method for later periods.



Frequently Asked Questions

Is crypto holdings reporting training suitable for accountants with no experience of digital assets?

Yes. Crypto holdings reporting training is set at managerial level and assumes experience of ledger, reporting or audit work, not prior knowledge of blockchain or trading.

Which standards does crypto holdings reporting rest on in this programme?

Crypto holdings reporting rests on IAS 38 and IAS 2, with the IFRS Interpretations Committee agenda decision on holdings of cryptocurrencies guiding which standard applies to each holding.

How is the crypto holdings reporting pack used at work?

You use the crypto holdings reporting pack to brief the finance director, give external auditors traceable evidence and keep one accounting method across reporting periods.