

Hedge Accounting for Treasurers - Applying IFRS 9

WHO SHOULD ATTEND?

Corporate Treasury Professionals

Prerequisites: *it is recommended to have a good understanding of the main financial instruments and in particular of derivatives (forwards, swaps, options...).*

OBJECTIVES

- › Be able to implement hedge accounting under IFRS 9
- › Understand the issues around financial communication with a focus on financial disclosures
- › Understand the internal control issues and impacts on information systems and processes

WHY YOU SHOULD ATTEND?

- › Implementing hedges falls under the responsibility of Treasury, which is also involved in their accounting, as accountants may not always have a sufficient understanding of the derivative financial instruments and hedging strategies being implemented.

This training allows Treasurers to develop and broaden their skills in hedge accounting, including its most recent evolutions and improve communication with the accounting department.

DETAILED CONTENT

› Hedge accounting under IFRS 9

- The reasons for implementing hedge accounting
- The accounting mechanisms: principle and practical applications
 - . Fair Value Hedge (FVH)
 - . Cash Flow Hedge (CFH)
 - . Net Investment Hedge (NIH)
 - . Case studies

› The conditions to apply hedge accounting under IFRS 9

- Qualifying hedging transactions under IFRS 9 and other types of transactions
- Hedging effectiveness
- Disqualifying a hedge relationship and consequences
- Rebalancing

› Special case: the various models available under IFRS 9 for foreign exchange hedge. Choices open to companies, dealing with forward points and time value

› Commodity hedging

› Debt hedging

- Accounting for debts under IFRS
- Implementing hedge accounting (interest rate, foreign exchange and pre-hedge)

› Information to be provided in the financial statements: the disclosures on financial instruments (IFRS 7)

INSTRUCTIONAL APPROACH AND LEARNING ASSESSMENT

- **During the session:** technical developments explained with numerous case studies and illustrated by actual financial statements. A final quiz allows to validate knowledge acquisition.
- **After the session:** the trainer is available to answer any follow-up questions participants may have.

DURATION: 1 DAY
DATES*: CONSULT US
PRICE EXCL. VAT: 1 240 €

(*) Delivery method: face-to-face, subject to change according to your requests and/or health conditions.

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