

IFRS 9 – Accounting for debts, investments, receivables and hedges

WHO SHOULD ATTEND?

Financial, Consolidation and Accounting Managers –
Treasurers – Chartered Accountants, External Auditors
– Bankers, Account Managers

Prerequisites: *it is recommended to have a good understanding of financial instruments (equity, bonds and derivatives...). Having attended our “Understanding hedging financial instruments” page 40 is recommended.*

OBJECTIVES

- › Know how to value and account for financial assets and liabilities under IFRS
- › Be able to implement hedge accounting
- › Understand the issues related to internal control and information systems and processes

WHY YOU SHOULD ATTEND?

- › Accounting for financial instruments under IFRS should not exclusively remain within the realm of expertise.

This training explains the key issues and renders the topic accessible, by reinforcing explanations on fundamental principles with numerous practical cases.

DETAILED CONTENT

- › **Financial assets: equity securities, loans, investments and receivables...**
 - The different categories according to IFRS 9
 - Fair value
 - Amortized cost and effective interest rate: practical implementation
 - Changes in fair value: reported in P/L or in OCI
 - Impairment: expected loss approach
- › **Debts and other financial liabilities**
 - Make the distinction between debt and equity
 - Impacts of debt renegotiation
- › **Hedge accounting**
 - Derivatives: systematic recognition on balance sheet under IFRS
 - The use of derivative instruments: trading or hedging?
 - Hedge accounting according to IFRS 9 (fair value hedge, cash flow hedge, net investment hedge): practice and implementation
- › **Information to be provided for in the financial statements: disclosures on the risks arising from the use of financial instruments (IFRS 7)**

INSTRUCTIONAL APPROACH AND LEARNING ASSESSMENT

- **Prior to the session:** self-assessment quiz
- **During the session:** technical developments are presented with examples taken from current facts and actual annual statements. Theoretical principles are immediately put in practice via exercises and case studies. Interactive quiz ensures knowledge acquisition.
- **After the session:** documentary inputs (synthesis and video).
The trainer is available to answer any follow-up questions participants may have.

DURATION: 2 DAYS

DATES*: 04-05/03/24
02-03/05/24
02-03/09/24
16-17/12/24

PRICE EXCL. VAT: 2 200 €

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

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