



# GAAP Seminars

*Bridging the GAAP*

Tailored Solutions • Industry Experience • Dynamic Presentations

## Annual Update for Financial Instruments under IFRS

This course is geared towards those who have already attended the “Financial Instruments under IFRS” introductory course or those with a fundamental understanding of IAS 32, IAS 39 and IFRS 7. The course focuses on recent changes with respect to accounting and reporting for financial instruments in accordance with IFRS. In addition to recent changes, additional time is allotted to “hot topics”, i.e. areas in which regulators, standard setters and industry leaders have recently focused their attention.

Structured as a one-day course, the agenda is tailored to your individual needs. Potential topics include:

- **IFRS 9 *Financial Instruments***
  - Phase I: Classification and measurement
  - Phase II: Amortised cost and impairment
  - Phase III: Hedge accounting
- **Fair value measurement under IFRS**
  - ED/2009/5 *Fair Value Measurement*
  - Hot topics and practice issues surrounding fair value
- **Derecognition**
  - ED/2009/3 *Derecognition*
- **IFRS 7**
  - Practice issues
  - Proposed amendments through Improvements project
- **Consolidation of SPEs under ED 10 *Consolidated Financial Statements***
- **Impact of the annual improvements project on financial instruments**
- **Recent IFRIC activities affecting financial instruments**
  - IFRIC 19 *Extinguishing Financial Liabilities with Equity Instruments*
- **Complex accounting issues surrounding financial instruments, including:**
  - Hedge accounting
  - Impairment of financial instruments
  - Transfers and derecognition



*Contact us today to discuss how this course can be tailored to your organisation's needs and facilitated in-house by one of our expert instructors.*

---

[www.gaapseminars.com](http://www.gaapseminars.com)

---

+1 (804) 897 0608 (in U.S.) / +44 (20) 7317 8420 (in Europe)  
contact@gaapseminars.com