



GAAP Seminars

Bridging the GAAP

Tailored Solutions • Industry Experience • Dynamic Presentations

Financial Instruments under IFRS

This course is an introduction to accounting and reporting for financial instruments under IAS 32, IAS 39 and IFRS 7, with highlights of future developments in each module for IFRS 9 and other ongoing projects. Issues covered include those that are relevant to ALL INDUSTRIES applying IFRS.

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

- **Introduction to the relevant standards**
 - What's in and out of scope
- **Fair value measurement**
- **Classification and measurement**
 - Determining the proper category
 - Assessing impairment
- **Derivatives, embedded derivatives and financial guarantees**
 - Definition of a derivative and scope exceptions
 - Identifying embedded derivatives and determining whether bifurcation is required
 - Accounting for financial guarantees
- **Hedge accounting**
 - Hedging vs. hedge accounting
 - Types of hedging models and applying them to common transactions
 - Requirements for qualifying for hedge accounting
- **Derecognition of financial assets and liabilities**
 - Distinguishing sales vs. secured borrowings
 - Accounting for sales and secured borrowings
- **Classification of instruments as debt or equity**
 - Differences between debt and equity
 - Principles-based assessment for classification
 - Accounting for instruments with characteristics of both debt and equity
- **Disclosure requirements**
 - Overview of disclosure requirements under IFRS 7
 - Review of example disclosures in financial statements
 - Implementation issues



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

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