

IFRS 9 Financial Instruments: Comprehensive Training Course

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Rome (Italy)

UK Training

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~~R20227092103049~~ **Location:** Rome (Italy) **Fees:** 5200 GBP

Why This Course

IFRS 9 is one of the most important and technically demanding standards in financial reporting. It directly affects how organizations classify, measure, impair, disclose, and manage financial instruments. For banks, financial institutions, corporates, and finance professionals, a strong understanding of IFRS 9 is essential for accurate reporting, compliance, risk assessment, and informed decision-making.

The standard introduced significant changes from IAS 39, particularly in the classification and measurement of financial assets, the expected credit loss model for impairment, and the hedge accounting approach. These areas require technical knowledge, professional judgment, reliable data, and strong coordination between finance, risk, treasury, credit, and audit functions.

This intensive 5-day course provides a comprehensive understanding of IFRS 9 Financial Instruments. Through practical examples, case studies, technical discussions, and applied exercises, participants will learn how to classify and measure financial instruments, apply expected credit loss requirements, understand hedge accounting, meet disclosure obligations, and manage IFRS 9 implementation challenges effectively.

What You'll Learn and Practice

By joining this program, you will:

- Understand the key principles and scope of IFRS 9.
- Identify the major changes introduced by IFRS 9 compared with IAS 39.
- Classify financial assets based on business model assessment and contractual cash flow characteristics.
- Apply the SPPI test for financial asset classification.
- Understand amortized cost, fair value through other comprehensive income, and fair value through profit or loss categories.
- Apply initial and subsequent measurement rules for financial assets and liabilities.
- Understand fair value measurement principles and techniques.
- Apply rules for reclassification, modifications, and derecognition.
- Understand and apply the expected credit loss model.
- Use the three-stage impairment approach.
- Incorporate forward-looking information and economic scenarios into impairment assessments.
- Understand the new hedge accounting model under IFRS 9.
- Apply hedge effectiveness assessment, rebalancing, and hedge accounting treatment.
- Understand IFRS 7 disclosure requirements related to IFRS 9.
- Identify implementation challenges related to systems, processes, controls, and data.

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The Program Flow

Day 1: Introduction and Classification of Financial Instruments

- Overview of IFRS 9 and its key changes from IAS 39.
- Understanding the scope and objectives of IFRS 9.
- Business model assessment for financial assets.
- Contractual cash flow characteristics test and SPPI assessment.
- Classification categories: amortized cost, FVOCI, and FVTPL.
- Classification of financial liabilities.
- Practical exercise: Classifying financial instruments using IFRS 9 criteria.

Day 2: Measurement of Financial Instruments

- Initial measurement of financial assets and financial liabilities.
- Subsequent measurement requirements under IFRS 9.
- Amortized cost and effective interest method.
- Fair value measurement principles and techniques.
- Reclassification of financial assets.
- Modifications and derecognition of financial instruments.
- Workshop: Measuring financial instruments and analyzing accounting impacts.

Day 3: Impairment: Expected Credit Loss Model

- Overview of the expected credit loss model.
- Understanding the move from incurred loss to expected loss.
- Three-stage approach to impairment.
- Measuring expected credit losses.
- Probability of default, loss given default, exposure at default, and effective interest rate considerations.
- Forward-looking information and multiple economic scenarios.
- Practical exercise: Applying the ECL model to a financial asset portfolio.

Day 4: Hedge Accounting

- New hedge accounting model under IFRS 9.
- Objectives and practical implications of hedge accounting.
- Qualifying hedging instruments and hedged items.
- Hedge effectiveness assessment and rebalancing.
- Accounting for fair value hedges, cash flow hedges, and net investment hedges.
- Documentation and risk management alignment requirements.
- Workshop: Analyzing hedge accounting scenarios and accounting treatment.

Day 5: Disclosure Requirements and Implementation Challenges

- IFRS 7 disclosure requirements related to IFRS 9.
- Disclosures for classification, measurement, impairment, credit risk, and hedge accounting.
- Transition requirements and practical expedients.
- Implementation challenges and best practices.
- Impact on systems, processes, data, models, and internal controls.
- Managing ongoing IFRS 9 compliance.
- Final activity: Developing an IFRS 9 implementation and compliance action plan.

Individual Impact

- Strengthen your technical understanding of IFRS 9 Financial Instruments.
- Improve confidence in classifying and measuring financial assets and liabilities.
- Build practical skills in applying the expected credit loss model.
- Enhance understanding of hedge accounting and its financial reporting implications.
- Improve your ability to interpret financial statements affected by IFRS 9.
- Gain practical knowledge for supporting IFRS 9 implementation and compliance.

Work Impact

- Improve accuracy and consistency in financial instruments reporting.
- Strengthen IFRS 9 compliance across finance, risk, treasury, and audit functions.
- Improve impairment assessment and credit risk reporting quality.
- Support better financial statement analysis and KPI interpretation.
- Strengthen internal controls, data quality, and reporting processes.
- Enhance organizational readiness for IFRS 9 reviews, audits, and regulatory expectations.

Training Methodology

This program uses a practical and technically focused approach to help participants apply IFRS 9 requirements in real reporting environments. Learning methods include:

- Interactive discussions and guided facilitation.
- IFRS 9 technical explanations and practical examples.
- Financial instrument classification exercises.
- Measurement and fair value case studies.
- Expected credit loss calculation activities.
- Hedge accounting scenarios and documentation review.
- Disclosure and transition requirement analysis.
- Group work, peer discussion, and facilitator feedback.

A graphic featuring a chessboard with several chess pieces (a king, a queen, and a pawn) and the text 'UK Training PARTNER' in a bold, sans-serif font. The background of the graphic consists of concentric circles.

Beyond the Course

Upon completion, participants will be prepared to apply IFRS 9 with greater confidence, accuracy, and professional judgment. They will return ready to:

- Classify and measure financial instruments under IFRS 9.
- Apply the expected credit loss model for impairment assessments.
- Understand hedge accounting strategies and their accounting implications.
- Analyze the impact of IFRS 9 on financial statements and KPIs.
- Support disclosure preparation and ongoing compliance.
- Contribute to stronger financial reporting, risk management, and decision-making under IFRS 9.

A graphic of a chessboard with several chess pieces (a king, a queen, and a pawn) in gold and silver, set against a background of concentric circles.

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