



Our expert

This training programme is coordinated and delivered under the supervision of

[Elvin Montes](#)



Target

Accountants preparing IFRS financial statements
Other professionals reviewing IFRS financial statements



Duration

4 hours



Languages

English



Contact us

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IFRS on Financial Instruments

Objectives

By the end of the training session, the participants will:

- gain in depth understanding of the IFRS rules on financial instruments
- get an overview of hedge accounting and financial derivatives
- understand what the disclosure requirements on the financial statements are

Content

Financial instruments

- Presentation (IAS 32)
 - Distinguishing between liabilities and equity
- Recognition and Measurement (IFRS 9)
 - Classification and measurement of financial assets and liabilities
 - Fair value option
 - Accounting for derivatives
 - Impairment of financial assets
 - Hedge accounting
- Disclosures (IFRS 7)