

## Apply IFRS9



CF-49 1 Days (7 Hours)

## Description

The IFRS 9 standard 'recognition and measurement of financial instruments' has applied since January 1, 2018. The IFRS 9 standard entails three major modifications. First, it establishes a logical and unique approach for the classification and valuation of financial assets that reflects the business model of their management as well as their contractual cash flows. Next, it creates a unique, forward-looking depreciation model based on expected losses. Finally, hedge accounting is better supported by internal risk management. This training helps you apply this standard and address its application difficulties. It does not address the application of the standard in a banking environment but in a corporate environment.

## Who is this training for ?

### For whom

Accounting and financial manager, consolidator and management controller and any person involved in the monitoring and accounting of financial instruments and transactions on derivative instruments.

### Prerequisites

None.

## Training objectives

- Define the scope of application of financial instruments.
- Value and recognize primary financial instruments.
- Control the depreciation of financial assets.
- Recognize derivative instruments and hedging transactions.
- Meet the information obligations in the additional notes.

## Training program

### En amont du présentiel

- A self-diagnosis.

### Maîtriser le contexte de la norme IFRS 9

- The context of the overhaul of the IFRS 9 standard.
- The challenges for companies. the information to be provided.
- Classify and evaluate financial instruments
- The principles of classification of financial assets: the test of the economic model; the test of the characteristics of contractual flows (SPPI test).
- Possible options.
- Accounting initial.
- Subsequent valuation: amortized cost; fair value.
- Accounting for changes in fair value.
- Classification and recognition of liabilities financial.

### Déterminer la dépréciation des actifs financiers

- The expected loss model in 3 strata.
- Authorized simplifications.
- Defining and accounting for derivative instruments Definition of a derivative instrument.
- Reminders on financial risk management
- Embedded derivatives.

### Maîtriser la comptabilité de couverture

- The principles and conditions of application of hedge accounting.
- Hedge accounting models: FVH, CFH, NIH.
- Modifications made by IFRS: hedged and rebalancing elements; treatment of option premiums, forward exchange contracts.