

### Aim:

Navigating the complexities of financial instruments requires a solid grasp of IFRS principles to ensure accurate application and reporting in financial statements. This course offers a systematic approach to mastering and applying IFRS standards pertaining to financial instruments, with a focus on their faithful representation in financial statements.

Upon completing this course, participants will:

- Gain a comprehensive understanding of the three crucial IFRS areas governing financial instruments: presentation (IAS 32), recognition and measurement (IFRS 9), and disclosure (IFRS 7).
- Master the recognition, measurement and derecognition of financial instruments.
- Develop thorough understanding of how to apply the expected credit loss model as per IFRS 9.
- Understand the essential disclosure requirements outlined in IFRS 7.

### Who should attend the seminar:

The seminar is addressed to accountants and auditors in the profession or industry. It is also relevant and appropriate to any individual having an active role in preparing and analyzing financial statements.



## **IFRS Insights – Mastering Financial Instruments**

### Instructor:

#### **Eleftherios Charalambous**

Lefteris has a bachelor's degree in Business Administration from University of Cyprus, a master's degree in Finance from University of Warwick and is a member of the Institute of Chartered Accountants in England and Wales (ICAEW). He has been working in the profession in Cyprus since 2009. He currently holds the position of Manager in a private company, with responsibilities which include compliance of financial statements of many types of companies with IFRSs. Lefteris joined Globaltraining in 2012, specialising in Financial Reporting, teaching professional courses (ACCA), delivering exam focused lectures aiming at achieving a first time pass for his students. He is also an approved HRDA Level 5 Certified Trainer, providing seminars for Continued Professional Development (CPD).

### Contact Us:

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**November 21<sup>st</sup>, 2024**

**9:00 – 17:15**

**7 CPDs**

**Flexible mode of delivery:  
Ground-Based (Lim): €200  
or Live Online: €180**

**SEMINAR PROGRAMME**

<b>IFRS Insights: Mastering Financial Instruments</b>		
<b>Time</b>	<b>Duration</b>	<b>Description</b>
9:00 – 9:15	0:15	<b>Introduction</b> <ul style="list-style-type: none"> <li>• Overview of financial instruments under IFRS</li> </ul>
9:15 – 10:15	1:00	<b>IAS 32 Financial Instruments: Presentation</b> <ul style="list-style-type: none"> <li>• Objectives and scope</li> <li>• Key definitions and recognition rules</li> <li>• Treatment of puttable instruments and settlement provisions</li> <li>• Accounting for interest, dividends, losses, and gains</li> <li>• Offsetting financial assets and liabilities</li> </ul>
10:15 – 10:45	0:30	<b>IFRS 9: Financial Instruments</b> <ul style="list-style-type: none"> <li>• Classification and measurement of financial assets: <ul style="list-style-type: none"> <li>◦ Debt &amp; Equity instruments</li> </ul> </li> </ul>
10:45 – 11:00	0:15	<b>Break</b>
11:00 – 12:45	1:45	<b>IFRS 9: Financial Instruments</b> <ul style="list-style-type: none"> <li>• Classification and measurement of financial assets: <ul style="list-style-type: none"> <li>◦ Debt &amp; Equity instruments</li> </ul> </li> </ul>
12:45 – 13:30	0:45	<b>Lunch Break</b>
13:30 – 15:15	1:45	<b>IFRS 9: Financial Instruments</b> <ul style="list-style-type: none"> <li>• Classification and measurement of financial liabilities</li> <li>• Derecognition of financial instruments</li> <li>• Impairment of financial assets (Expected credit loss model)</li> </ul>
15:15 – 15:30	0:15	<b>Break</b>
15:30 – 17:00	1:30	<b>IFRS 9: Financial Instruments</b> <ul style="list-style-type: none"> <li>• Impairment of financial assets (Expected credit loss model)</li> </ul> <b>IFRS 7: Financial Instruments – Disclosures</b> <ul style="list-style-type: none"> <li>• Objectives and scope</li> <li>• Disclosure requirements in the statement of financial position and the statement of comprehensive income disclosure obligations</li> <li>• Risk disclosures: methodologies and best practices</li> <li>• Transfers of financial instruments: disclosure implications</li> </ul>
17:00 - 17:15	0:15	<b>Summary / Questions and Answers</b>
<b>Total Net Duration</b>	<b>7:00</b>	<b>End of Seminar</b>

**Certification:**

All participants will be awarded a certificate. Each hour of attendance will account for one unit of Continuing Professional Development (CPD) as required for members of most professional bodies.