Quest Professional Center

PROFESSIONAL TRAINING COURSE

Course No. 1110

IFRS 9 Financial Instruments

ACCOUNTING, FINANCIAL REPORTING & IFRS
FINANCE, INVESTMENT & BANKING

DURATION
5 Days

DELIVERY
Classroom

Course Overview

IFRS 9 Financial Instruments is a comprehensive professional training course designed to provide finance professionals, accountants, auditors, risk specialists, and decision makers with the knowledge and practical skills required to understand, apply, and manage the accounting requirements of financial instruments under International Financial Reporting Standard (IFRS) 9. As financial markets become increasingly complex and regulatory expectations continue to evolve, organizations must ensure that financial assets, financial liabilities, and hedging activities are recognized, measured, and reported accurately to support sound financial management and regulatory compliance.

Financial institutions, government entities, ministries, public sector organizations, multinational corporations, oil and gas companies, and listed organizations are expected to maintain transparent, reliable, and consistent financial reporting practices. IFRS 9 plays a critical role in improving the quality of financial reporting through its principles for classification and measurement, impairment using the Expected Credit Loss (ECL) model, and hedge accounting. A thorough understanding of these requirements enables organizations to strengthen financial governance, improve risk management, and enhance stakeholder confidence.

Throughout this course, participants will examine the technical requirements of IFRS 9 and their practical application across a variety of financial transactions and business scenarios. The program explores financial asset classification, amortized cost, fair value measurement, expected credit loss methodologies, financial liabilities, derecognition, modification of financial instruments, hedge accounting, and disclosure requirements. Practical case studies and real-world examples help participants understand how IFRS 9 affects financial reporting, credit risk assessment, treasury operations, and strategic financial decision-making.

By integrating technical knowledge with practical implementation, this IFRS 9 Financial Instruments course enables participants to confidently apply IFRS 9 requirements, improve financial reporting quality, strengthen internal controls, support effective credit risk management, and ensure compliance with international accounting standards. Participants will leave the course with practical tools and professional techniques that contribute to stronger financial reporting, improved organizational resilience, and enhanced corporate governance.

Objectives

- Analyze the principles and objectives of IFRS 9 Financial Instruments and apply them throughout the course to improve financial reporting quality.
- Develop the ability to classify and measure financial assets and financial liabilities in accordance with IFRS 9 requirements.
- Evaluate the impact of IFRS 9 on financial statements, regulatory compliance, and organizational financial performance.
- Apply the Expected Credit Loss (ECL) model to estimate impairment allowances using practical business scenarios.
- Design accounting policies and procedures that support consistent implementation of IFRS 9 across the organization.
- Improve financial reporting accuracy by identifying classification, measurement, and impairment issues affecting financial instruments.
- Strengthen professional judgment in evaluating complex financial instruments, modifications, derecognition, and hedge accounting transactions.
- Implement best practices for documenting IFRS 9 accounting decisions and maintaining compliance with reporting requirements.
- Assess financial reporting risks associated with financial instruments and recommend appropriate accounting treatments.
- Align financial reporting processes with IFRS 9 requirements to enhance transparency, consistency, and stakeholder confidence.

Who Should Attend

This course is designed for finance professionals responsible for accounting, reporting, auditing, risk management, treasury operations, and regulatory compliance involving financial instruments. It is particularly beneficial for chief accountants, financial controllers, finance managers, financial reporting managers, auditors, treasury managers, credit risk specialists, financial analysts, accounting supervisors, and professionals responsible for implementing IFRS within their organizations.

The program is equally valuable for professionals working in central banks, commercial banks, investment banks, insurance companies, government entities, ministries, sovereign wealth funds, investment firms, oil and gas companies, multinational corporations, listed companies, and other organizations that manage financial assets, financial liabilities, or complex financing arrangements. Internal auditors, external auditors, compliance officers, governance professionals, and regulatory specialists will also benefit from a deeper understanding of IFRS 9 implementation and reporting requirements.

Senior executives, Chief Financial Officers (CFOs), finance directors, board members, audit committee members, treasury executives, risk managers, and strategic decision makers responsible for financial governance, credit risk oversight, investment management, and corporate reporting will gain practical insights into how IFRS 9 supports sound financial management, improved transparency, and informed business decisions.

Learning Outcomes

- By the end of this course, participants will be able to:
- Interpret the principles and accounting requirements of IFRS 9 Financial Instruments.
- Classify and measure financial assets and financial liabilities using the appropriate IFRS 9 methodology.
- Apply the Expected Credit Loss (ECL) model to estimate impairment losses on financial assets.
- Analyze complex financial transactions and determine appropriate accounting treatments under IFRS 9.
- Prepare financial reports that comply with IFRS 9 recognition, measurement, and disclosure requirements.
- Evaluate hedge accounting relationships and apply appropriate hedge accounting techniques.
- Assess the financial reporting implications of derecognition, loan modifications, and financial asset restructuring.
- Identify financial reporting risks associated with financial instruments and recommend appropriate control measures.
- Improve organizational compliance with IFRS 9 through consistent accounting policies and reporting practices.
- Support strategic financial decision-making by interpreting the financial impact of IFRS 9 on business performance.

Course Outline

DAY 01

Foundations of IFRS 9 Financial Instruments

- Introduction to IFRS 9 and its role within International Financial Reporting Standards
- Scope, objectives, and key principles of IFRS 9
- Classification of financial assets and financial liabilities
- Initial recognition and measurement requirements

> PRACTICAL APPLICATION
>
> Classifying financial instruments using real-world business scenarios

DAY 02

Measurement and Impairment under IFRS 9

- Amortized cost and effective interest method
- Fair Value Through Profit or Loss (FVTPL)
- Fair Value Through Other Comprehensive Income (FVOCI)
- Expected Credit Loss (ECL) model and impairment methodology

> PRACTICAL APPLICATION
>
> Calculating expected credit losses using practical case studies

DAY 03

Financial Liabilities, Derecognition, and Modifications

- Accounting for financial liabilities
- Derecognition of financial assets and financial liabilities
- Loan restructuring and modification accounting
- Reclassification considerations under IFRS 9

DAY 03 — CONTINUED

> **PRACTICAL APPLICATION**
>
> Solving accounting cases involving complex financial instruments

DAY 04

Hedge Accounting and Financial Reporting

- Objectives and principles of hedge accounting
- Fair value hedges, cash flow hedges, and net investment hedges
- Documentation and effectiveness assessment
- IFRS 9 disclosure requirements for financial instruments

> **PRACTICAL APPLICATION**
>
> Preparing hedge accounting documentation and financial statement disclosures

DAY 05

IFRS 9 Implementation and Organizational Best Practices

- Implementing IFRS 9 across the organization
- Governance, internal controls, and compliance considerations
- Common implementation challenges and practical solutions
- Emerging developments affecting financial instruments reporting

> **FINAL WORKSHOP**
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> Comprehensive IFRS 9 case study, implementation roadmap, action plan, and organizational best practices for sustainable compliance and high-quality financial reporting.

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Register or Request More Information

Course page: https://quest-training.com/courses/ifrs-9-financial-instruments
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