



Course length: 1/2 day

IFRS 9 Financial Instruments has been a long time coming. The final, complete version of the standard becomes mandatory from 1 January 2018, when it will replace IAS 39.

Who is this course for?

All businesses have financial instruments, even if they are just simple trade receivables and bank loans. Anybody who works on the preparation of financial statements in accordance with IFRS will find this course useful.

Course objectives:

- The course will include a review of IAS 39 and then compare how IFRS 9 will amend those rules or introduce new ones.
- This course provides a headline service of what the principal changes to this area of accounting are, to enable participants to determine how much impact this new standard is likely to have on their business, where it may be necessary to know more and what planning activities might be required to prepare for the new standard's implementation.

Overview:

- Recognition criteria
- Correct classification as one of the three categories of financial instruments
- Initial recognised value
- Applying the fair value requirements
- Reporting changes in value in profit or loss or other comprehensive income
- Changes to the “own credit” rule
- The new three stage impairment methodology
- Principal changes to the hedging rules

Dates and fees

Please see our website for course dates

Course fees: £250 + VAT

Book on 2 of the IFRS update courses at the same time and receive a **10% discount** on tuition fees. Book on 3 of the IFRS update courses at the same time and receive a **20% discount** on tuition fees.

Optional accommodation is available to book the night before and includes breakfast and lunch. Delegates attending on a non-residential basis will be provided with self service breakfast, beverages and lunch.

For details of our accommodation options and fees, please view our website.

How to book

Visit Reed Business School website and book on-line
www.reedbusinessschool.co.uk

Enquiries

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