



# IFRS - Financial Instruments

**Workshop Title:**

IFRS – Financial Instruments

**Target Audience:**

CFOs, Portfolio managers, Financial Analysts, Security Analysts, Investment Analysts, Credit/Investment banking Analysts, Chartered Accountants and Auditors, Consultants from Accounting Firms, Academicians, Finance Managers and Executives from Banks, Brokerage houses, Consulting and Analyst firms, Mutual Funds, FIs, Financial institutions and financial services companies

**Duration:**

One day (9.30 a.m. – 5.30 p.m.)

**Methodology:**

Case study based with exercises and course material

**Registration Fees:**

Rs. 6,500/- plus taxes

**Workshop Objective:**

The objective of the course is to focus on understanding the nuances of financial instruments recognition, measurement, presentation and disclosures as set out in the IAS 32, 39 and IFRS 7.

**Contents:****Derivatives**

- Definition as per IFRS
- Recognition
- Measurement
- Accounting treatment
  - Trade Accounting
  - Hedge Accounting

**Hedge Accounting**

- Fair Value
- Basic Approach: Fair Value Accounting
- Hedge Accounting: Concept and Accounting
  - Fair Value Hedge
  - Cash Flow Hedge
  - Net Investment in a foreign operation

**Embedded Derivatives**

- Definition
- Identification
- Separation
- Accounting treatment

**Financial Instruments: Presentation as per IAS 32**

- Presentation of derivative instruments under IAS 32

**Financial Instruments: Disclosures as per IFRS 7**

- Disclosures for derivatives under IFRS 7