



FINANCIAL REPORTING MATTERS

IFRS 9 FINANCIAL INSTRUMENTS – RECOGNITION, MEASUREMENT & IMPAIRMENT IFRS 13 FAIR VALUE MEASUREMENT

6 CPD UNITS

COURSE DESCRIPTION

International Financial Reporting Standards are the principles/standards used globally by accountants and auditors to prepare and audit the financial statements of both private and public companies. In the context of Continuous Professional Development, accountants and auditors are required to have deep knowledge and understanding of these standards in order to respond to the current professional environment and demands. Both IFRS 15 and IFRS 16 affect the majority of companies' financial statements. The aim of this course is to provide an overview of the main principles and technical issues needed for the purposes of the appropriate application of both IFRSs.

TARGET GROUP

The seminar is primarily addressed to Chief Financial Officers, Financial Controllers, Chief Accountants, Accountants, Auditors in the profession or industry. It is also relevant and appropriate to any individual having an active role in preparing, analyzing, and presenting financial statements.

INSTRUCTOR

Antonis Loyides, (ACA, FCA)

LANGUAGE OF INSTRUCTION

English

TOPICS TO BE COVERED

- IFRS 9 Financial Instruments - Recognition and initial measurement
 - Overview of the classification in different categories for financial assets and financial liabilities
 - Apply the principles of the initial measurement of financial assets and liabilities
- IFRS 9 Financial Instruments - Subsequent measurement
 - Overview of the accounting treatment for the subsequent measurement of the different categories of financial assets and liabilities
- IFRS 9 Financial instruments - Impairment
 - Scope, approach and 3 stages of impairment model
- IFRS 13 Fair Value Measurement
 - Fair Value - 3 Level hierarchy

DATES & VENUE

NICOSIA

05/12 | TUESDAY | 9.00-16.00

COST: €130+VAT* | HRDA SUBSIDY: €102 | FINAL COST: €28

*VAT IS NOT APPLICABLE TO RECIPIENTS OF HRDA SUBSIDY



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