Financial Instruments Accounting (IFRS 9) Training Course

Professional Development Training Course Outline

Category	ACCOUNTING & FINANCE	**Duration**	10 Days
Base Fee	$3,000 USD	**Delivery Mode**	Online / On-site Hybrid

Course Introduction

Financial Instruments Accounting under IFRS 9 is a critical competency for finance professionals navigating modern financial reporting, risk management, and regulatory compliance. Financial Instruments Accounting (IFRS 9) Training Course is designed to equip participants with advanced knowledge in classification and measurement, expected credit loss (ECL) models, hedge accounting, and financial asset impairment. With increasing global scrutiny and demand for transparent financial disclosures, mastering IFRS 9 principles enhances decision-making accuracy and strengthens financial governance frameworks across industries.

This course integrates practical applications, real-world case studies, and globally recognized best practices to ensure participants gain hands-on expertise. Key focus areas include financial risk analytics, credit risk modeling, amortized cost calculations, fair value measurement, and IFRS compliance strategies. Participants will develop high-demand skills aligned with trending finance and accounting keywords such as financial reporting standards, risk-based provisioning, predictive analytics in finance, and regulatory financial compliance.

Programme Curriculum

Financial Instruments Accounting (IFRS 9) Training Course

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Course Objectives

- Master IFRS 9 classification and measurement of financial instruments
- Apply expected credit loss (ECL) models using predictive analytics
- Understand hedge accounting strategies and risk mitigation techniques
- Interpret financial statements under IFRS 9 compliance requirements
- Develop financial risk management frameworks for institutions
- Analyze amortized cost and effective interest rate calculations
- Implement impairment models for financial assets
- Evaluate fair value measurement techniques in volatile markets
- Strengthen regulatory compliance and audit readiness
- Integrate financial analytics tools for reporting efficiency
- Understand financial liabilities classification and derecognition
- Apply IFRS 9 principles to banking and corporate sectors
- Enhance decision-making using data-driven financial insights

Key Bulletins

- IFRS 9 replaces IAS 39 and introduces forward-looking ECL models
- Classification is based on business model and cash flow characteristics
- Impairment applies to loans, receivables, and debt instruments
- Hedge accounting aligns accounting with risk management practices
- Fair value measurement is critical for transparency
- Increased disclosure requirements for financial instruments
- Requires integration of financial data and risk analytics
- Impacts banks, insurance firms, and large corporations
- Encourages use of macroeconomic forecasting
- Enhances financial reporting accuracy and investor confidence

Target Audiences

- Financial accountants and auditors
- Risk management professionals
- Banking and financial services staff
- CFOs and finance managers
- Investment analysts and advisors
- Regulatory compliance officers

- Corporate finance professionals
- Accounting students and graduates

Course Duration: 10 days

Course Modules

Module 1: Introduction to IFRS 9 Framework

- Overview of IFRS 9 principles and scope
- Key differences between IFRS 9 and IAS 39
- Financial instruments definition and classification
- Regulatory landscape and compliance requirements
- Impact on financial reporting systems
- Global case study: Transition of European banks to IFRS 9

Module 2: Classification and Measurement

- Business model assessment approach
- Cash flow characteristics (SPPI test)
- Amortized cost vs fair value models
- Financial assets categorization
- Measurement techniques and tools
- Global case study: Asset classification in multinational firms

Module 3: Financial Liabilities Accounting

- Classification of liabilities
- Initial recognition and measurement
- Fair value through profit or loss (FVTPL)
- Derecognition rules
- Modifications and restructuring
- Global case study: Debt restructuring in corporate finance

Module 4: Expected Credit Loss (ECL) Model

- Introduction to ECL framework
- 3-stage impairment model
- Lifetime vs 12-month ECL
- Probability of default (PD), LGD, EAD
- Forward-looking information integration
- Global case study: ECL implementation in African banks

Module 5: Credit Risk Modeling

- Credit risk assessment techniques
- Data requirements and analytics
- Macro-economic overlays
- Model validation and governance
- Risk segmentation strategies
- Global case study: Credit scoring models in fintech

Module 6: Impairment of Financial Assets

- Scope of impairment under IFRS 9
- Recognition and measurement
- Write-offs and recoveries
- Provision matrix approach
- Disclosure requirements
- Global case study: Loan impairment in emerging markets

Module 7: Hedge Accounting Fundamentals

- Purpose and principles
- Types of hedging relationships
- Documentation requirements
- Hedge effectiveness testing
- Risk management alignment
- Global case study: Currency hedging in global trade

Module 8: Advanced Hedge Accounting

- Cash flow hedges
- Fair value hedges
- Net investment hedges
- Rebalancing and discontinuation
- Hedging instruments and strategies
- Global case study: Commodity hedging in oil industry

Module 9: Fair Value Measurement

- IFRS 13 overview
- Valuation techniques
- Market vs income approach

- Level 1, 2, 3 inputs
- Challenges in illiquid markets
- Global case study: Valuation during financial crises

Module 10: Amortized Cost and EIR

- Effective interest rate calculation
- Discounting techniques
- Transaction costs treatment
- Loan amortization schedules
- Financial modeling tools
- Global case study: Mortgage loan accounting

Module 11: Financial Instruments Disclosure

- IFRS 7 requirements
- Risk disclosures
- Credit risk reporting
- Liquidity risk analysis
- Sensitivity analysis
- Global case study: Annual reports of global banks

Module 12: Systems and Data Integration

- IT systems for IFRS 9
- Data management strategies
- Automation and AI in accounting
- Reporting dashboards
- Internal controls
- Global case study: Digital transformation in finance

Module 13: Regulatory Compliance and Audit

- Audit requirements
- Internal controls framework
- Regulatory expectations
- Documentation standards
- Compliance risk management
- Global case study: Audit findings in financial institutions

Module 14: IFRS 9 in Banking Sector

- Loan portfolios and ECL
- Capital adequacy implications
- Risk-weighted assets
- Stress testing
- Regulatory reporting
- Global case study: IFRS 9 impact on Tier 1 capital

Module 15: IFRS 9 in Corporate Sector

- Trade receivables accounting
- Corporate debt instruments
- Treasury management
- Financial strategy alignment
- Performance measurement
- Global case study: IFRS 9 adoption in multinational corporations

Training Methodology

- Instructor-led interactive sessions
- Real-world case studies and simulations
- Group discussions and peer learning
- Hands-on financial modeling exercises
- Use of financial software tools
- Pre and post training assessments
- Scenario-based problem solving
- Industry expert insights and guest lectures

Organizational Benefits

- Improved financial reporting accuracy
- Enhanced regulatory compliance
- Better risk management frameworks
- Increased transparency in financial statements
- Strengthened audit readiness
- Data-driven decision making
- Improved credit risk assessment
- Alignment with global accounting standards
- Enhanced financial performance tracking
- Competitive advantage in financial markets

Register as a group from 3 participants for a Discount

Send us an email: info@fineskilltrainingcenter.org or call *+254769199797*

Certification

Upon successful completion of this training, participants will be issued with a globally- recognized certificate.

Tailor-Made Course

We also offer tailor-made courses based on your needs.

Key Notes

a. The participant must be conversant with English.

b. Upon completion of training the participant will be issued with an Authorized Training Certificate

c. Course duration is flexible and the contents can be modified to fit any number of days.

d. The course fee includes facilitation training materials, 2 coffee breaks, buffet lunch and A Certificate upon successful completion of Training.

e. One-year post-training support Consultation and Coaching provided after the course.
f. Payment should be done at least a week before commence of the training, to Fineskill Training Center account, as indicated in the invoice so as to enable us prepare better for you.

Upcoming Scheduled Sessions

Start Date	End Date	Location	Price
21 Sep 2026	02 Oct 2026	Online	$2,000
21 Sep 2026	02 Oct 2026	Physical	$3,000
21 Sep 2026	02 Oct 2026	Physical	$0
21 Sep 2026	02 Oct 2026	Physical	$0
21 Sep 2026	02 Oct 2026	Physical	$0
21 Sep 2026	02 Oct 2026	Physical	$0
21 Sep 2026	02 Oct 2026	Physical	$0
21 Sep 2026	02 Oct 2026	Physical	$0

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