Advanced IFRS 9 Financial Instruments Application Training Course

8 – 12 March 2027
Lisbon

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Training Center

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Ref: 1142_184374 **Date:** 8 – 12 March 2027 **Location:** Lisbon **Fees:** 5700 Euro

Overview

Advanced IFRS 9 Financial Instruments Application Training Course is a one-week course for financial reporting professionals, credit risk teams, controllers and auditors who leave with an IFRS 9 Instrument Assessment and Reporting File. Participants classify instruments, measure balances, build expected credit loss decisions, document hedges and prepare disclosures. The course connects accounting policy, risk evidence and reporting controls through portfolio cases. Agile Leaders Training Center develops IFRS 9 financial instruments application capability.

Who Should Attend

- Teams responsible for financial instrument classification and measurement
- Credit functions responsible for impairment data and estimates
- Controllers responsible for entries, reconciliations and disclosures
- Treasury teams responsible for hedging relationships
- Auditors responsible for testing judgments, models and controls

The course assumes participants can interpret financial statements, credit information and present-value calculations, and it leaves out introductory bookkeeping and trading strategy.

Departments and Industries

The course supports departments and industries that recognize, measure, impair or hedge financial instruments.

- Financial reporting, accounting policy and controllership
- Credit risk, treasury and model governance
- Banking, insurance and investment organizations
- Energy, infrastructure and manufacturing organizations
- Fintech, retail and professional services organizations

Learning Objectives

By the end of this course, participants will be able to:

- Apply business-model and contractual cash-flow tests
- Compare amortized cost and fair-value categories
- Build expected credit loss staging decisions
- Analyze forward-looking loss assumptions
- Evaluate hedge accounting documentation
- Build a controlled IFRS 9 reporting file

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Course Agenda

Day 1: Scope and Classification

- IFRS 9 Instrument Scope Decision Tree
- Business Model Assessment Memo
- Solely Payments of Principal and Interest Test
- Financial Asset Classification Matrix
- Financial Liability Designation Checklist

Day 2: Measurement and Derecognition

- Initial Fair Value and Transaction Cost Schedule
- Effective Interest Rate Amortization Model
- Fair Value Through Other Comprehensive Income Reconciliation
- Modification and Derecognition Decision Map
- Measurement Journal Entry Control Sheet

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Day 3: Expected Credit Loss Decisions

- Expected Credit Loss Scope Register
- Significant Increase in Credit Risk Indicator Matrix
- Stage Allocation Decision Framework
- 12-Month and Lifetime Loss Measurement Model
- Credit-Impaired Asset Assessment Memo

Day 4: ECL Governance, Hedging and Disclosure

- Forward-Looking Scenario Weighting Table
- ECL Data and Model Governance Checklist
- Hedging Relationship Documentation File
- Hedge Effectiveness Assessment Method
- IFRS 7 Disclosure Evidence Map

Day 5: IFRS 9 Portfolio Application Practice

- Exercise: Classify a Mixed Instrument Portfolio
- Exercise: Build an Amortized Cost Schedule
- Exercise: Assign ECL Stages and Scenarios
- Exercise: Document a Cash Flow Hedge
- Capstone Exercise: IFRS 9 Instrument Assessment and Reporting File

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Practical Exercises

The course uses suggested activities to convert instrument terms, credit evidence and risk strategy into accounting conclusions.

- Suggested activity: test debt instruments against business-model and cash-flow criteria
- Suggested activity: calculate probability-weighted credit loss for a lending portfolio
- Suggested activity: reconcile measurement changes and impairment allowances
- Suggested activity: assemble hedge and disclosure evidence for reporting review

FAQs

Who suits IFRS 9 financial instruments application training?

Financial reporting professionals, credit risk teams, controllers, treasury staff and auditors suit the training. Participants should already interpret financial statements, credit information and present-value calculations.

How does IFRS 9 financial instruments training differ from general IFRS training?

IFRS 9 training applies classification, measurement, impairment and hedge accounting to instrument portfolios. General IFRS training surveys many standards with less depth in financial instrument judgments and models.

How are financial assets classified under IFRS 9?

Financial assets are classified using the business model for managing them and the contractual cash-flow characteristics, leading to amortized cost or fair-value measurement categories.

What distinguishes 12-month and lifetime expected credit losses?

12-month expected credit losses reflect lifetime shortfalls arising from defaults possible within the next twelve months, while lifetime expected credit losses reflect defaults possible over the instrument's expected life.

What evidence supports IFRS 9 hedge accounting?

Hedge accounting evidence identifies the hedging instrument, hedged item, risk, ratio, risk-management objective and method for assessing whether the relationship meets qualifying criteria.

Conclusion

Participants take back an IFRS 9 Instrument Assessment and Reporting File containing classification memos, measurement schedules, ECL decisions, hedge evidence and disclosure support. The file changes disconnected judgments into a traceable accounting process. It helps reporting, risk and audit teams reconcile conclusions, challenge assumptions and maintain review evidence.