



**ed-watch**  
Your online resource partner



**Abdullah Alsudais**



In-person

# FINANCIAL INSTRUMENTS

IAS 32, IFRS 13 & IFRS 9



28, 29 & 30 April 2024



Sheraton Riyadh Hotel &  
Towers, KSA



9:00 am - 5:00 pm (GMT +3)

## **PROGRAM OVERVIEW**

Navigate the intricate complexities of IFRS-9, IAS 32, and IFRS 13, embracing the forward-looking approach that replaces the outdated "loss incurred" model. Master credit risk modeling, essential for IFRS-9 calculations, and confidently interpret and apply the new standards to any financial instrument. Gain hands-on experience through case studies and simulations, becoming self-sufficient in financial instrument accounting without relying on external experts. From presentation requirements under IAS 32 to fair value measurement with IFRS 13, this program equips you with the knowledge and skills to conquer the new accounting landscape.

## **OBJECTIVE OF THE PROGRAM**

- Comprehend the principles of initial and subsequent measurement of financial assets and liabilities.
- Explain the scope and objectives of IFRS 9.
- Stay informed about recent updates and amendments to IFRS 9
- Analyze and apply IFRS 9 to real-world scenarios and case studies..
- Differentiate between financial assets and financial liabilities.

## **WHO SHOULD ATTEND?**

- Heads of Finance,
- Management Accountants
- Financial Reporting Managers
- Credit Risk Analysts
- Internal Auditors
- Financial Analysts

## **METHODOLOGY**

The program will be highly interactive, with opportunities to advance opinions and ideas. Participation is encouraged in a supportive environment. To ensure the concepts introduced during the program are understood, they will be reinforced through a mix of learning methods, including lecture style presentation, open discussion, case studies, exercises, and group work.

## COURSE COVERAGE

### Day 1: Building Conceptual Understanding.

- Why IFRS 9 replaced IAS 39?
- Important definitions under IAS 32
- Financial Asset
- Financial Liability
- Equity
- Assignment no. 1: What is what?
- Presentation of financial instruments
- Deciding Financial liability or equity
- Compound financial instruments
- Assignment no. 2: What is what?
- Other definitions and concepts
- Offsetting a financial asset and a financial liability

### Day 2: Classification, Measurement, and De-recognition

- Classification of financial instruments
- Business Model test
- Classification of financial assets using SPPI Test
- Assignment no. 3: Classification under IFRS 9
- Initial measurement of financial instruments
- Fair value measurement under IFRS 13
- Measurement of financial assets and liabilities at
- Amortized cost
- Assignment no. 4: Measurement under IFRS 9
- Subsequent measurement of financial instruments
- De-recognition of financial instruments
- De-recognition of financial assets

- De-recognition of financial liabilities
- Assignment no. 5: Derecognition under IFRS 9
- Case Study

### Day 3: Impairment of Financial Instruments

- Understanding Credit Risk
- Impairment of financial instruments
- Understanding Credit Risk
- Impairment of financial instruments
- Calculating ECL using the simplified approach
- Assignment no. 6: ECL under simplified approach
- ECL using Credit adjusted approach.
- Assignment no. 7: ECL under credit adjusted approach.
- ECL using the General Approach
- Staging and indicators of increase in significant risk
- ECL model: Exposure at default
- Assignment no. 8: EAD calculation
- ECL model: Effective interest rate
- Assignment no. 9: EIL calculation
- ECL model: Loss given default.
- Assignment no. 10: LGD calculation
- ECL model: Probability of default for corporate customers
- Assignment no. 11: PD calculation 1
- ECL model: Probability of default for retail clients
- Assignment no. 12: PD calculation 2
- Challenges for finance and audit professionals
- Case study



## TRAINER PROFILE

### SANA QUADRI

IFRS | Financial Storytelling | Digital Enthusiasts



Financial leader and digital champion, Ms. Sana boasts over 14 years of experience driving process improvement and innovation. As a seasoned finance expert, she's held senior roles at renowned institutions like Telenor Microfinance Bank (Director of Financial Reporting) and Lakson Investments & Next Capital (CFO). Throughout her career, she's tackled diverse projects in the financial services industry, notably in digital transformation of finance function, internal controls over financial reporting, bookkeeping structure for core banking, corporate governance and IFRS implementation (16, 9, 15).

Leveraging her deep accounting and finance expertise, Ms. Sana has evolved into a sought-after trainer, empowering others through her knowledge of IFRSs, Financial Reporting & Analysis, and Financial Storytelling. Her "IFRS Practical Issues Series" program provides a platform for accountants to learn and collaborate on real-world challenges.

Recognizing the ever-growing need for digital skills, Ms. Sana embraced her entrepreneurial spirit and founded Ed-Watch. This initiative prioritizes equipping individuals and organizations with the skills needed to thrive in the digital age.

Her commitment extends beyond the corporate world. As a Chartered Accountant (PwC alumna), Ms. Sana champions inclusivity. She led the development of ICAP's "Women Inclusion Guidelines" and actively participates in committees like "Economic Advisory & Government Relations" and "Women's Committee." Her research on "Increasing the tax net in Pakistan" was published in "The Pakistan Accountant" under the title "Time to tackle taxation Jams."

Ms. Sana currently wears two hats: CEO of Ed-Watch and financial consultant/ controller at HugoBank, one of Pakistan's pioneering digital banks. Established by the prominent global players GETZ and Atlas, HugoBank leverages their extensive experience and resources. At Hugo Bank, she's building the financial foundation, paving the way for growth and success in this innovative landscape.

## PROGRAM DETAILS

- Three days In-person training program.
- On 28 - 30 April 2024, Riyadh, KSA
- Timing 9:00 AM - 5:00 PM (GMT+3)
- 24 Credit Hours Training
- Certified by CPD UK.

**Price USD 2595 per person, excluding tax.**  
Group discounts available.



# Accredited by CPD UK

## FOR REGISTRATION CONTACT

[Register Here](#)

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