Purpose
This course offers participants practical examples of accounting applications and relevant standards for different types of financial instruments. Participants will be introduced to different types of financial instruments and learn how to account for those under IFRS.

Course content
- Classification of financial assets and financial liabilities
- Hedge accounting
- Embedded derivatives
- Reclassification of financial instruments
- Measurement of financial assets and financial liabilities
- Impairments
- Effective date and transition requirements