

IFRS 9 for Non-Financial Sector Entities

AGENDA:

Hours		Duration	Content
From	To	(hours : min)	
09:00	09:30	00:30	Registration
09:30	09:45	00:15	Introduction <ul style="list-style-type: none"> ▪ Overview of IFRS 9 development
09:45	10:45	01:00	IFRS 9 Classification & Measurement – Non-financial Sector <ul style="list-style-type: none"> ▪ Describe the criteria for classification of financial instruments ▪ Analyse the measurement bases for financial instruments ▪ Describe, at a high level, the impact of classification and measurement requirements for companies in the financial sector
10:45	11:15	00:30	IFRS 9 Impairment – Non-financial sector <ul style="list-style-type: none"> ▪ Impairment: Dual Measurement Approach ▪ Assessment of Significant Increases in Credit Risk ▪ Measurement of Expected Credit Losses ▪ Debt Financial Assets at FVOCI ▪ Special and Simplified Approaches ▪ Interest Recognition ▪ Practical implementation issues and examples (trade receivables, intercompany balances, debt instruments at FVOCI, cash at bank, financial guarantee contracts)
11:15	11:30	00:15	Coffee Break
11:30	13:00	01:30	IFRS 9 Impairment – Non-financial sector (cont.)
13:00	14:00	01:00	Lunch
14:00	15:30	01:30	IFRS 9 Impairment – Non-financial sector (cont.)
15:30	15:45	00:15	Coffee Break
15:45	16:15	00:30	Accounting for Stage 3 financial assets <ul style="list-style-type: none"> ▪ Amortised cost calculations for assets moving into/out of stage 3 of the ECL model ▪ Subsequent cash recovery ▪ Moving back to stage 2 ▪ Write off and subsequent calculation

16:15	16:45	00:30	Revisions of cash flows <ul style="list-style-type: none"> Calculating gain (loss) on revision of cash flows that does not result in derecognition
16:45	17:15	00:30	Presentation and disclosure <ul style="list-style-type: none"> Overview of transition disclosures on adoption of IFRS 9 Explain the key disclosures requirements under IFRS 7 and in relation to IFRS 9 for non-financial sector entities.
17:15	17:30	00:15	Questions

Total Duration

06:30