



ΣΥΝΔΕΣΜΟΣ ΕΓΚΕΚΡΙΜΕΝΩΝ ΛΟΓΙΣΤΩΝ ΚΥΠΡΟΥ  
THE INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OF CYPRUS

**Subject: IFRS 9 *Financial Instruments* for non-financial sector entities**

<b><i>Time/Duration</i></b>	<b><i>Session</i></b>
9:00 – 9:30	Registration
9:30 – 09:45	Introduction
09:45 – 11:15	Classification and Measurement <ul style="list-style-type: none"><li>- Criteria for classification of financial instruments</li><li>- Solely payments of principal and interest (SPPI) criterion</li><li>- Business model assessment</li><li>- Practical examples and application issues</li></ul>
<b><i>11:15 – 11:30</i></b>	<b><i>Coffee Break</i></b>
11:30 – 13:00	Impairment <ul style="list-style-type: none"><li>- Impairment: Dual Measurement Approach</li><li>- Assessment of Significant Increase in Credit Risk (SICR)</li><li>- Special and Simplified Approaches</li><li>- Measurement of Expected Credit Losses</li><li>- Debt instruments at FVOCI</li><li>- Interest Recognition</li><li>- Practical examples and application issues</li></ul>
<b><i>13:00– 14:00</i></b>	<b><i>Lunch</i></b>
14:00 – 15:15	Impairment – continued
15:15 – 15:30	Transition & Disclosure <ul style="list-style-type: none"><li>- Overview of transition disclosures on adoption of IFRS 9 for non-financial sector entities</li></ul>
<b><i>15:30 – 15:45</i></b>	<b><i>Coffee Break</i></b>
15:45 – 16:45	Questions & Answers