

## Title

Classify and measure the financial instruments under IFRS

## Introduction

International Financial Reporting Standards (IFRS) are a set of globally accepted accounting standards that have gained acceptance worldwide and in Luxembourg since 2010. These standards are used in over 100 countries. The IFRS are designed to provide consistent financial reporting internationally.

One of the objectives of IFRS 9 is to establish principles for financial reporting of financial assets and financial liabilities that will present relevant and useful information to users of financial statements for their assessment of the amounts, timing and uncertainty of the entity's future cash flows.

In response to the growing need for current information of IFRS requirements, the complexity of some requirements and the increasing demand for insights regarding IFRS implementation, Deloitte Luxembourg offers you the possibility of an IFRS training to enable you to appropriately classify and measure financial assets and liabilities under IFRS.

## Objectives

After attending this course, participant will be able to:

- Make the difference between a financial liability and an equity instrument in accordance with the requirements of the IFRS;
- Perform the initial recognition of a financial instrument;
- Understand the triggers for the subsequent measurement methodology (either at amortised cost or at fair value);
- Understand how to measure the fair value for assets and liabilities, including key components, and valuation techniques.

## Content

The course will include the main relevant requirements coming from:

- IFRS 9 - Financial Instruments (Classification and measurement only)
- IAS 32 - Financial Instruments: Presentation
- IFRS 13 - Fair Value Measurement

The course will also provide the participant with the most recent updates in terms of classification and measurement of financial instruments under IFRS.

## Target audience expertise and recommendations

Beginner / Intermediate

## Target audience

Accountants  
Chief Financial Officer  
Board Members and other members of the Management  
Heads of accounting and their team  
Other users and preparers of the financial statements under IFRS

## Facilitators

### Jeremy Pages

Jeremy is a Senior Manager of Deloitte Audit & Assurance in Luxembourg with more than 8 years of professional experience.

Jeremy is also working among the IFRS Center of Excellence of Deloitte Luxembourg to assist commercial companies, banks and funds in the implementation of IFRS requirements and to identify solutions to face to complex accounting issues.

Based on his experience on major banking and non-banking institutions in Luxembourg, he developed well-recognized skills, excellent theoretical and practical knowledge of the accounting standards (LuxGaap, FrenchGaap and IFRS), and a strong understanding of the internal control environment and risk management.

Jeremy is Chartered Accountant in France ("Diplôme d'Expertise-Comptable" (French equivalent of ACCA)) and is a Reviseur d'entreprises in Luxembourg.



### Shadjiah Mooniaruch

Shadjiah is a member of the Association of Chartered Certified Accountants and holds both the ACCA and the DiplFR qualification. She works as a Manager in the Assurance department of Deloitte Luxembourg. She has over 6 years of experience in auditing both financial and manufacturing companies, in accounting and consultancy.

As an auditor and accountant, she has worked extensively with IFRS and as a consultant, has been involved in the IFRS implementation and review of several entities including those in the Consumer Industry and Financial Institutions of various sizes, both in Europe and Africa.

She has been working on IFRS projects from an advisory point of view and has been involved in advising clients with respect to compliance with IFRS, carrying out IFRS implementations and IFRS conversions, reviewing IFRS financial statements, providing IFRS trainings internally and externally, creating learning materials for external parties to build IFRS knowledge and has co-written several IFRS related articles.



## Training language

The training will be held in English.

Duration

3H30  
To be communicated in February 2021