

Accounting for Financial Instruments

Tuesday 6 March 2012 09.00 hrs – 16.15 hrs

Venue: BPP Premises, Swatar

Course Outline:



This course will be presented in three sessions:

Recognition and presentation
Impairment
Hedging

Recognition and Presentation

Accounting for financial instruments is an involved and complicated area of accounting. This session will review the structure of existing rules on presentation and measurement and explore how accounting will differ with the introduction of the arguably simplified accounting methodology of IFRS9.

Learning Outcomes:

- Understand the current accounting under IAS 39 for IAS 32 and IAS 39
- Appreciate the key differences between the current treatment and revised treatment of IFRS9

Impairment

The credit crisis has created a desire for a move from a reactive system of impairment to a proactive system of impairment. With high amounts of uncertainty, differing levels of sophistication in risk management systems and shorter planning horizons being experienced, the application of the new impairment requirements becomes a major challenge for entities. This session reviews the latest developments in the impairment methodologies.

Learning Outcomes:

- Understand the current requirements for impairment under IAS 39
- Develop an awareness of the new impairment requirements and their implementation issues

Hedging

As entities face increased and multiple risks hedging remains a prevalent management activity as does the accounting treatment which can often be involved and complicated. This session reviews the latest developments in hedge accounting.

Learning Outcomes:

- Understand the existing requirements for hedging
- Develop an understanding of the new hedging requirements and their differences from the existing requirements

Course Agenda:

08.45 – 09.00	Registration and welcome coffee
09.00 – 10.30	Accounting for Financial Instruments (Part 1)
10.30 – 10.45	Coffee Break
10.45 – 12.15	Accounting for Financial Instruments (Part 2)
12.15 – 13.00	Lunch
13.00 – 14.30	Accounting for Financial Instruments (Part 3)
14.30 – 14.45	Coffee Break
14.45 – 16.15	Accounting for Financial Instruments (Part 4)

CPE Hours:

This event has been accredited with 6 hours of structured CPE qualifying under Core competency as per MIA CPE Regulations.

Speaker Profile: Lincoln Miles



Lincoln has worked for BPP Professional Education since 2001 and specialises in financial reporting. He designs, writes and presents post qualification training courses, workshops and seminars for accounting professionals. He also teaches accountants for their ACCA, CIMA, ICAS and IACEW accounting exams.

Lincoln has held various Course Manager and Director roles and also the National Subject Manager roles for ICAEW Advanced stage Corporate Reporting and Audit and Assurance. Outside of BPP Lincoln has been an examinations marker for ACCA and for ICAEW Case Study.

He now joins the Jersey office as Deputy Managing Director. He will continue his CPD presentation work and examinations based tuition.

Booking & Other Useful Information

This event costs € 125 + VAT (€ 147.50)

For bookings kindly fill in the Registration Form and send it by post along with payment. Cheques should be made payable to BPP Malta.

Parking facilities will be available at Level -5.

Registration Form
– Accounting for Financial Instruments –
06.03.2012

Name & Surname	
ID Number	
Mailing Address	
Tel Number	
Mobile Number	
E-mail Address	

Duly filled in application form along with payment are to be sent by post to:

BPP Malta Limited
Tower Business Centre
Tower Street
Swatar

Closing date for application is Monday 5 March 2012.