MERCURY

IFRS 9 Financial Instruments Training Course

6 – 10 December 2026
Cairo (Egypt)



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Ref: 2075_1077623 **Date:** 6 – 10 December 2026 **Location:** Cairo (Egypt) **Fees:** 3500 Euro

Introduction to IFRS 9 Financial Instruments

IFRS 9 Financial Instruments represents a significant overhaul of financial instrument accounting, replacing the previous IAS 39 Financial Instruments: Recognition and Measurement standard. Effective January 1, 2018, this standard provides a logical, more principle-based approach for classifying and measuring financial assets.

The IFRS 9 financial instruments course demands a clear understanding of the entity's business model and contractual cash flow characteristics of financial assets.

The IFRS 9 training course aims to elucidate the norms related to expected credit losses, requiring earlier recognition and ongoing assessment, as well as the principles of hedge accounting, which align more closely with a company's risk management methodologies.

Participants will become adept in the IFRS 9 financial instruments classification and measurement, develop a comprehensive understanding of the accounting for assets and liabilities, and learn to navigate the requirements for recognizing impairment losses and applying hedge accounting.

The IFRS 9 financial instruments course also covers relevant disclosures under IFRS 7 and the principles of fair value measurement in IFRS 13.

Targeted Groups:

- Financial and management accountants incorporate financial institutions.
- Staff in treasury, operations, risk management, IT, or compliance departments.
- Internal auditors of entities reporting under IFRS.
- External auditors with clients adapting to the complexities of IFRS 9.
- Staff and management of central banks and regulatory agencies in the financial sector.
- Financial analysts are seeking a deeper understanding of financial instruments under IFRS 9.
- Entities are moving towards first-time adoption of IFRS, focusing on IFRS 9 implications.

Course Objectives:

By the end of the IFRS 9 training course, participants will be able to:

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- Classify and measure financial assets under the three categories in IFRS 9.
- Analyze the impact of IFRS 9 on the classification of financial assets, including embedded derivatives.
- Classify and measure financial liabilities under the two categories in IFRS 9.
- Evaluate the principles of fair value measurement in IFRS 13.
- Apply the principles of derecognition of financial assets.
- Calculate the impairment loss on loans and other financial assets under the expected credit loss model in IFRS 9.
- Analyze the estimates and judgments in the expected credit loss impairment model.
- Apply the hedge accounting model in IFRS 9 and learn how it is aligned more closely to standard risk management practices than IAS 39.

Targeted Competencies:

At the end of this IFRS 9 training course, the target competencies will be able to develop:

- Understanding and interpreting financial statements.
- Mastery of financial reporting.
- Proficiency in applying IFRS, particularly IFRS 9 accounting standards.
- Accounting for a wide range of financial instruments.
- Classifying different types of investments under IFRS 9.
- Insight into the latest revisions and amendments under IFRS.
- Evaluating the effects of new accounting standards on financial statements.

Course Content:

Unit 1: Introduction to IFRS 9 Financial Instruments Overview

- Relevance of IASB standards about financial instruments: IAS 32, IAS 39, IFRS 7, IFRS 9, and IFRS 13.
- Introduction to IFRS 9.
- Defining financial assets, liabilities, and equity instruments within the realm of IFRS 9.
- Differentiating between financial liability and equity instruments, recognizing compound instruments, and offsetting as per IAS 32 guidelines.

Unit 2: Classification of Financial Assets and Financial Liabilities under IFRS 9

- Re-cap of IAS 39 classification.
- Solely Payments of Principal and Interest SPPI criteria.
- Business model criteria.
- Application of IFRS 9 classification model.
- Amortized cost.
- Fair value through profit or loss.
- Fair value through other comprehensive income.
- Fair value option.

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Unit 3: Measurement of Financial Assets and Financial Liabilities as per IFRS 9

- Initial recognition, including treatment of transaction costs.
- Subsequent measurement IFRS 9 and IFRS 13.
- Debt instruments.
- Equity instruments.
- Fair value movements due to changes in own credit risk and reporting it for financial liabilities designated at fair value through profit or loss.
- Impact of reclassification of financial assets.
- Overview of accounting for derivatives and embedded derivatives in IFRS 9.
- CVA and DVA for credit risk on derivatives.

Unit 4: Understanding Amortized Cost Financial Assets with IFRS 9

- Recognition and measurement under IFRS 9.
- Loan commitments.
- Fee income and loan origination costs.
- Financial guarantees.
- Repossessed assets.

Unit 5: Derecognition Principles of Financial Assets according to IFRS 9

- Critical considerations for derecognition of financial assets.
- Determining occurrences of transfer of financial assets.
- Judging the transfer or retention of risks and rewards.
- Investigation of control retention and continued involvement measurements.
- Derecognition of financial liabilities.

Unit 6: Impairment of Financial Assets within the IFRS 9 Context

- Introduction to IFRS 9 expected loss model - background, scope, and impact of the model.
- Application of IFRS 9 expected credit loss model.
- 12-month and lifetime expected credit losses.
- Determination of significant increases in credit risk.
- Measurement of expected credit losses.
- Modified financial assets.
- Simplification and practical expedients.
- Purchase/origination of credit-impaired financial assets.
- Individual and collective assessment of impairment.
- Critical estimates and judgments.

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Unit 7: Hedge Accounting and its Alignment with IFRS 9

- Overview of hedging, accounting for different hedges, and comprehensive examples to hedge interest rate and foreign exchange risk.
- Issues with IAS 39 hedge accounting.
- IFRS 9 hedge accounting model.
- Hedging instruments.
- Hedged items.
- Qualifying criteria.
- Hedge documentation.
- Hedge effectiveness requirements.
- Rebalancing.
- Discontinuation.
- Discussion paper on macro hedging dynamic risk management.