



Application of IFRS 9 Financial Instruments and Application of IFRS 16 Leases

Investment Studies Center (ISC) @ Union of Investment Companies in collaboration with IASeminars (specialized institute with international accounting), are delighted to invite you to a training program according to the following details:

يسر مركز دراسات الاستثمار لدى اتحاد شركات الاستثمار وبالتعاون مع IASeminars (المعهد المختص بالمحاسبة الدولية)، الإعلان عن تنظيم برنامج تدريبي ودعوتكم للمشاركة فيه، وفقاً للتفاصيل الآتية:

Program:	Application of IFRS 9 Financial Instruments and Application of IFRS 16 Leases	البرنامج:
Dates:	09 th & 10 th November 2022	التاريخ:
Timing:	12:00PM – 03:00PM	الوقت:
Training Delivery:	Online Virtual Training	طريقة التدريب:
Instructor:	Bill Kemp & Saket Modi	المحاضر:

Course Details, Registration & Fees in link below تفاصيل البرنامج، التسجيل والرسوم في الرابط أدناه

<http://unioninvest.org/upcomingevents.aspx>

Registration is open according to availability

UIC Members	KWD 240	أعضاء الاتحاد
Non-Members	KWD 300	غير أعضاء الاتحاد

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09th & 10th November 2022

Content:

Session 1 (3 HOURS): Application of IFRS 9 Financial Instruments

- Classifying financial assets – business model & contractual cash flow characteristics
- Expected credit losses – general and simplified approaches
- Derivatives and hedge accounting – fair value, cash flow and net investment
- Disclosures – IFRS 7

Session 2 (3 hours): Application of IFRS 16 Leases

- Identifying leases and lease terms – significant judgements
- Lessee accounting
- Practical expedients and recognition exemptions
- Initial measurement of lease liabilities and right-of-use assets
- Subsequent measurement including lease modifications
- Sale and leaseback transactions
- Lessor accounting
- Disclosure

CPE/CPD:

All IASeminars training events are CPE/CPD compliant. We use attendance records, polling and discussion to verify attendance in compliance with NASBA regulations.

Instructor's Profile: Mr. Bill Kemp

Bill Kemp is IASeminars' Senior Instructor and Consultant. Bill specialises in International Financial Reporting Standards (IFRS), International Public Sector Accounting Standards (IPSAS) and the comparison of IFRS with UK and US Generally Accepted Accounting Principles (GAAP). In the recent past, he has delivered public and in-house training courses around the world to a diverse audience from industries including financial services, retail, real estate, oil & gas, telecoms, and IT. Bill is a UK chartered accountant, and was educated at the Edinburgh Academy and at Oxford University. An experienced educator, he was formerly Managing Director of a major London financial training company. Bill's work also includes training and consulting on financial statement analysis and business valuation, and he teaches on the International Accounting MSc program of the London School of Economics.

Instructor's Profile: Saket Modi

Saket Modi is an international financial trainer and consultant based out of London. He specializes in training courses on advanced accounting, financial reporting and financial analysis topics, particularly with regards to International Financial Reporting Standards (IFRS), International Public Sector Accounting Standards (IPSAS) and financial instruments. He has facilitated courses for preparers and users of financial statements from over 50 countries in Europe, Africa, Middle East, Asia and the Caribbean. Saket has spent considerable time working, advising and training on complex matters relating to IFRS, including recognition and measurement of financial instruments and technical updates. He has designed learning materials and facilitated courses for organizations in different sectors including financial institutions, oil and gas companies, governments, professional services firms, accountancy bodies and educational institutions.

He has written material on IFRS Accounting for Financial Instruments for the Institute of Chartered Accountants in England and Wales (ICAEW) and was invited by the International Auditing and Assurance Standards Board® (IAASB®) to present a paper on IFRS 9 Financial Instruments at their board meeting in New York. Saket has gained valuable experience working with FTSE listed companies and also with major accounting firms. He is a member of the Institute of Chartered Accountants of India, holds IFRS certificate from the ICAEW and IPSAS Diploma from the Chartered Institute of Public Finance and Accountancy (CIPFA). In addition to being a qualified accountant, Saket is also a CFA® charter holder.