

Master Class on Financial Instruments

**ONLINE WORKSHOP on
14th DECEMBER, 2025**

Get the most comprehensive insights and learning on financial instruments under Ind AS in this 1 Day Master Class.

Covering 3 Standards:

Ind AS 32 Financial Instruments: *Presentation*

Ind AS 107 Financial Instruments: *Disclosures*

Ind AS 109 Financial Instruments



INTRODUCTION

Ind AS 109 based on International Financial Reporting Standard 9 (“IFRS 9”) is the accounting standard replacing IAS 39 that defines the classification, measurements and impairment of financial instruments. It is designed to make annual reports more meaningful to investors as well as simplify how auditors implement the rules and introduce safeguards to limit credit losses. This standard also made significant changes by introducing a logical, single classification and measurement approach for financial assets that reflects the business in which they are managed and their cash flow characteristics.

Impairment of financial assets is built on a forward-looking expected credit loss model instead of the existing ‘incurred model’. The new impairment model will result in more timely recognition of loan losses and is a single model that is applicable to all financial instruments subject to impairment provision. The new Standards also improved the hedge accounting model to better link the economics of risk management with its accounting treatment.



OVERVIEW

Financial Instruments is a concept that even seasoned professionals still face issues mastering. The program covers all aspects including measurement principles, key definitions, derecognition, derivatives, hedge accounting, impairment of financial assets and other areas. There are multiple case studies and scenarios covering detailed insight of various aspects of Financial Instruments covered in a simplified manner. This course is aimed at equipping the participants with the knowledge and skills to understand Ind AS 109 and how to adopt the new international accounting practices in financial reporting. In addition, it addresses the requirements of Ind AS 32, covers the disclosures in Ind AS 107, and the principles of fair value measurement in Ind AS 113.

This course provides an in-depth explanation, application methodology and strategy for implementing Ind AS 109 on financial instruments, including hedge accounting and the treatment for expected credit loss. Delegates will focus on implementation issues and challenges and discuss case studies on practical application of the standards.



PROGRAMME HIGHLIGHTS

- 1** Full-Day Live Online Training Session held in the weekend for professionals
- 2** Detailed and thorough deliberation covering all financial instruments related aspects
- 3** Illustration of technical accounting concepts through use of 'real-life' case studies and numerical examples to help highlight key points and practical implications
- 4** Journal entries, paragraph references and effect on financial statements will be demonstrated specifically
- 5** Clarification of queries and consultation is offered via digital communication
- 6** Soft copy of training materials will be sent which includes session presentations, worked examples and case laws
- 7** Cost-effective and convenient for working accounting and finance executives

TEACHING METHOD

- 'Online Live' instruction in a workshop format with 2-way communication – no prerecorded videos
- Use of PowerPoint presentations with demonstrated examples
- Case studies and numerical examples for participants to work through in the session
- Deferred tax effects (tax implications) will also be shown
- Greater emphasis will be laid upon practical scenarios pertinent to different industries
- Electronic copies of exercise and case study solutions will be available to participants



LEARNING OBJECTIVES

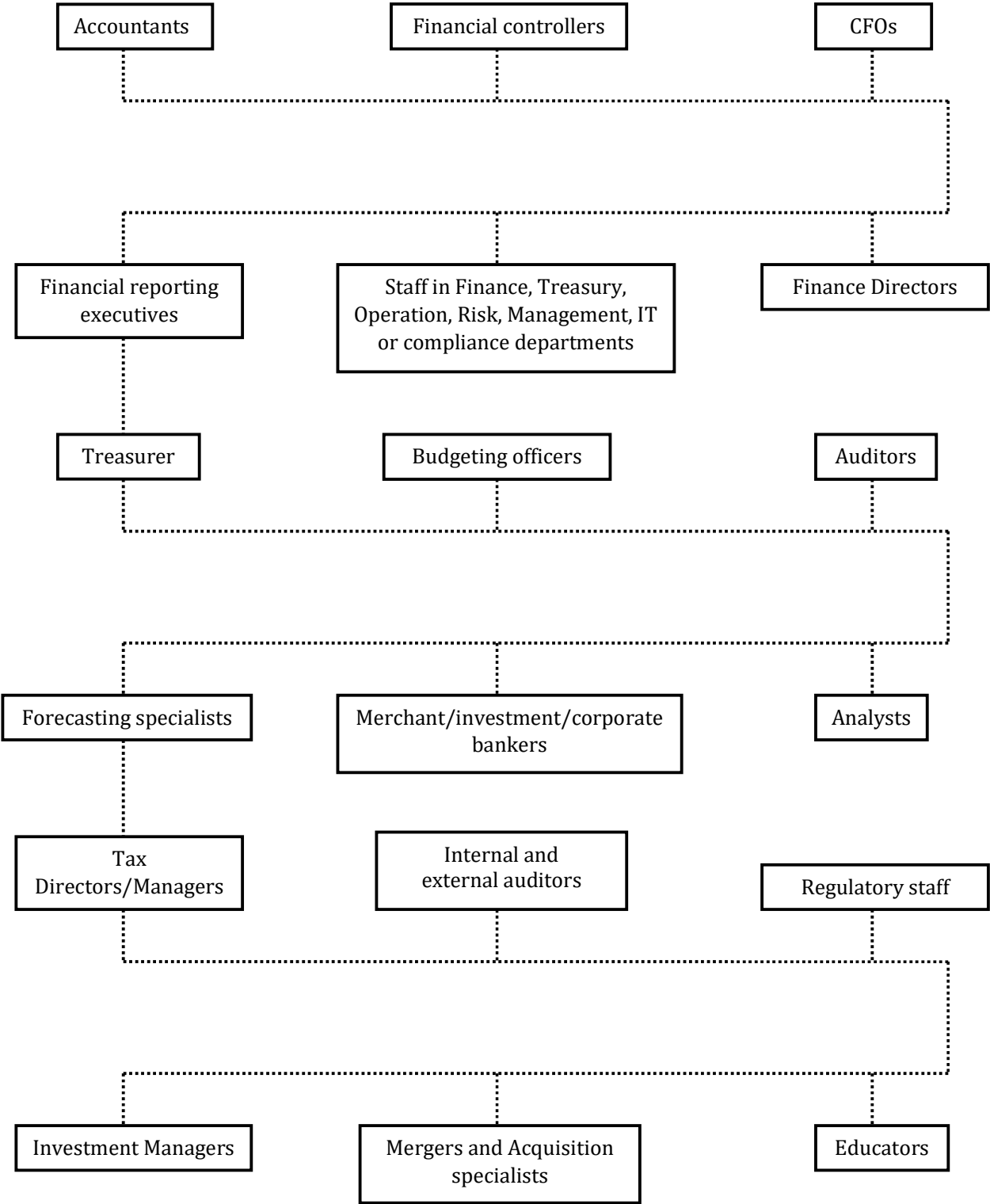
- ✓ Define and identify types of financial instruments
- ✓ Analyse financial instruments to differentiate between liabilities, equity, or a combination of both
- ✓ Understand the classification and measurement methodology for financial assets and financial liabilities
- ✓ Treatment of Loan Notes, Bank Loans and equity instruments
- ✓ Evaluate the principles of fair value measurement in Ind AS 113
- ✓ Learn different measurement methods such as amortised cost, fair value through profit and loss and fair value through other comprehensive income
- ✓ Compute the effective interest rate and apply the effective interest method for measurement of financial instruments at amortised cost
- ✓ Impairment of financial assets
- ✓ Comprehend the expected credit loss model and how to implement it in your organisation
- ✓ Determine the accounting for derivatives and embedded derivatives
- ✓ Apply the derecognition principles to financial assets and financial liabilities
- ✓ Hedge accounting differences in terms of scope, conditions, accounting, practical examples of hedge effectiveness testing
- ✓ Account for financial instruments in compliance with Ind AS
- ✓ Interpret financial statements which contain financial instruments and their impacts



PROGRAMME STRUCTURE

Session	Time	Particulars
1	10 a.m. – 11.30 a.m	Introduction to Financial Instruments
		Presentation – financial liability versus equity instruments
		Compound financial instruments and offsetting
		Classification of financial assets and financial liabilities
		Ind AS 109 Classification: <ul style="list-style-type: none"> ○ Amortised cost ○ Fair value through other comprehensive income and ○ Fair value through profit or loss
		Business Models criteria
		Solely Payments of Principal and Interest (SPPI)
		Fair value option
2	11.30 a.m. – 1.00 p.m	Measurement of financial assets and financial liabilities
		Initial recognition including treatment of transaction costs
		Subsequent measurement
		Amortised cost
		Fair value measurement (Ind AS 113)
		Reclassification of financial assets
		Accounting for Derivatives and Embedded Derivatives
		Computing the effective interest rate
		Loan commitments
		Financial guarantees
	1.00 p.m – 2.00 p.m.	Lunch Break
3	2.00 p.m – 3.30 p.m.	Derecognition of financial assets and financial liabilities
		Impairment of financial assets
		Introduction of Ind AS 109 Expected Credit Loss (ECL) model
		Application of ECL model
		12-month and lifetime expected credit losses
		Staging of financial assets
		Measurement of expected credit losses
		Modified financial assets
4	3.30 p.m – 5.00 p.m	Hedge accounting
		Overview of hedging and accounting for three types of hedges – <ul style="list-style-type: none"> ○ Fair value hedge ○ Cash flow hedge ○ Net investment hedge
		Ind AS 109 hedge accounting models
		Hedged items and hedging instruments
		Qualifying criteria
		Hedge effectiveness requirements
		Ind AS 107 – Financial Instruments Disclosures
		Interest rate benchmark reform
5	5.00 p.m – 6.00 p.m	Work through numerical examples and case studies
		Q&A discussion over tea/coffee break

WHO SHOULD ATTEND



FACULTY



AMITABHA MUKHERJEE,
Founder of IndASedu.com

Dr. Mukherjee is an Ind AS/IFRS trainer, international consultant and an author of eminent respect. He has been into full-time research for the last 16 years before he founded IndASedu.com which is an online Ind AS education platform. He has trained numerous financial professionals and assisted listed companies in their Ind AS/IFRS transition both in India and abroad. He is also the first author in India to write a book on Ind AS converged with IFRS. Before this, he was an academician and an author for 3 decades.

REGISTRATION

- 1** Registration is strictly on a first come first serve basis.
- 2** For registration, you have 2 options:
 - a) You can either SMS/Whatsapp on +91 99033 90576 with your 'Full Name', 'Course Name', 'Location' and 'Email ID' or
 - b) Send an email on info@indasedu.com with your 'Full Name', 'Course Name', 'Designation' and 'Contact number'.
- 3** Payment can be made by online "wire" transfer. We also accept cash/cheque/DD.
- 4** After registration, we will provide you with our banking details and training schedule. Once the payment is completed, you will receive your learner ID, course materials and other relevant information within 48 hours.



PREREQUISITIES

All participants should have –



A basic accounting knowledge is a must. Previous Ind AS experience is advantageous, but not required.



Participants must be able to demonstrate adequate knowledge of English to undertake this course.



Access to a computer with a reliable internet connection.

SCHEDULE AND FEES



14th December, 2025, Sunday



10 a.m. – 6 p.m.



INR 3,000 (All inclusive)

IN-HOUSE PROGRAMMES

Corporates can customise this Ind AS training to suit their specific requirements and interests by combining any of the standards in an effective and time saving manner. We will develop a tailored training programme that incorporates topics ranging from basic standards to more advanced and industry-specific standards covering aspects most relevant to your business.

GET IN TOUCH



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