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FINANCIAL INSTRUMENTS

IAS 32, IFRS 13 & IFRS 9

In – Person Program In Riyadh – KSA



9th, 10th & 11th November 2025



9:00 AM to 5:00 PM (KSA Time, GMT+3)



Riyadh, KSA

PROGRAM OVERVIEW

Navigate the intricate complexities of IFRS-9, IAS 32, and IFRS 13, embracing the forward-looking approach that replaces the outdated "loss incurred" model. Master credit risk modeling, essential for IFRS-9 calculations, and confidently interpret and apply the new standards to any financial instrument. Gain hands-on experience through case studies and simulations, becoming self-sufficient in financial instrument accounting without relying on external experts. From presentation requirements under IAS 32 to fair value measurement with IFRS 13, this program equips you with the knowledge and skills to conquer the new accounting landscape.

OBJECTIVE OF THE PROGRAM

- Comprehend the principles of initial and subsequent measurement of financial assets and liabilities.
- Explain the scope and objectives of IFRS 9.
- Stay informed about recent updates and amendments to IFRS 9
- Analyze and apply IFRS 9 to real-world scenarios and case studies..
- Differentiate between financial assets and financial liabilities.

WHO SHOULD ATTEND?

- Heads of Finance,
- Management Accountants
- Financial Reporting Managers
- Credit Risk Analysts
- Internal Auditors
- Financial Analysts

METHODOLOGY

The program will be highly interactive, with opportunities to advance opinions and ideas. Participation is encouraged in a supportive environment. To ensure the concepts introduced during the program are understood, they will be reinforced through a mix of learning methods, including lecture style presentation, open discussion, case studies, exercises, and group work.

COURSE COVERAGE

Day 1: Building Conceptual Understanding.

- Why IFRS 9 replaced IAS 39?
- Important definitions under IAS 32
- Financial Asset
- Financial Liability
- Equity
- Assignment no. 1: What is what?
- Presentation of financial instruments
- Deciding Financial liability or equity
- Compound financial instruments
- Assignment no. 2: What is what?
- Other definitions and concepts
- Offsetting a financial asset and a financial liability

Day 2: Classification, Measurement, and De-recognition

- Classification of financial instruments
- Business Model test
- Classification of financial assets using SPPI Test
- Assignment no. 3: Classification under IFRS 9
- Initial measurement of financial instruments
- Fair value measurement under IFRS 13
- Measurement of financial assets and liabilities at
- Amortized cost
- Assignment no. 4: Measurement under IFRS 9
- Subsequent measurement of financial instruments
- De-recognition of financial instruments
- De-recognition of financial assets

- De-recognition of financial liabilities
- Assignment no. 5: Derecognition under IFRS 9
- Case Study

Day 3: Impairment of Financial Instruments

- Understanding Credit Risk
- Impairment of financial instruments
- Understanding Credit Risk
- Impairment of financial instruments
- Calculating ECL using the simplified approach
- Assignment no. 6: ECL under simplified approach
- ECL using Credit adjusted approach.
- Assignment no. 7: ECL under credit adjusted approach.
- ECL using the General Approach
- Staging and indicators of increase in significant risk
- ECL model: Exposure at default
- Assignment no. 8: EAD calculation
- ECL model: Effective interest rate
- Assignment no. 9: EIL calculation
- ECL model: Loss given default.
- Assignment no. 10: LGD calculation
- ECL model: Probability of default for corporate customers
- Assignment no. 11: PD calculation 1
- ECL model: Probability of default for retail clients
- Assignment no. 12: PD calculation 2
- Challenges for finance and audit professionals
- Case study



TRAINER PROFILE

Sana Quadri

IFRS Expert | Financial Storyteller | Process
improvement Expert



A dynamic financial leader and digital transformation champion, Ms. Sana Quadri brings over 17 years of experience in finance, process optimization, and innovation. She has played a pivotal role in leading finance functions at renowned institutions, including Easypaisa Digital Bank, Lakson Investments, Next Capital, and HugoBank. Throughout her career, she's tackled diverse projects in the financial services industry, notably in the digital transformation of finance function, internal controls over financial reporting, bookkeeping structure for core banking, corporate governance, and IFRS implementation (16, 9, 15).

Leveraging her deep accounting and finance expertise, Ms. Sana has evolved into a sought-after trainer, empowering others through her knowledge of IFRSs, Financial Reporting & Analysis, and Financial Storytelling. Her "IFRS Practical Issues Series" program provides a platform for accountants to learn and collaborate on real-world challenges.

Ms Sana has delivered impactful training sessions across the Middle East, Africa, South Asia and Europe, tailoring content to regional needs while ensuring alignment with international standards.

Recognizing the ever-growing need for digital skills, Ms. Sana embraced her entrepreneurial spirit and founded Ed-Watch. This initiative prioritizes equipping individuals and organizations with the skills needed to thrive in the digital age. Her commitment extends beyond the corporate world. As a Chartered Accountant (PwC alumna), Ms. Sana champions inclusivity. She led the development of ICAP's "Women Inclusion Guidelines" and actively participates in committees like "Economic Advisory & Government Relations", "Committee on Fiscal Laws" and "Women's Committee." Her research on "Increasing the tax net in Pakistan" was published in "The Pakistan Accountant" under the title "Time to tackle taxation Jams."



PROGRAM DETAILS

- On 9th, 10th & 11th November 2025
- 24 credit hours in person training program.
- 9:00 AM to 5:00 PM (KSA Time, GMT+3)

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To proceed with company registration.

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For any information, contact us at below given details.

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contact@ed-watch.org

Call or WhatsApp Us

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Terms & Conditions

1.Registration and Payment Terms

- Course registration with Ed-Watch is only confirmed upon receipt of full payment, which must be completed within seven (7) calendar days from the date the invoice is issued.
- Accepted payment methods include bank transfer, cheque, credit/debit card.
- All course fees displayed in Ed-Watch communications (website, brochures, or proposals) exclude any applicable taxes, duties, or bank transfer-related charges. These additional charges, including any withholding tax, are the responsibility of the client where applicable.

2.Cancellation and Refund Policy

- Any cancellation made less than 14 days before the scheduled course start date will be subject to a 100% cancellation fee of the total course fee.
- All cancellation requests must be submitted to Ed-Watch in writing (email or official letter).
- Ed-Watch will acknowledge and respond to any cancellation request within seven (7) days of receipt.

Complete the nomination form and send it via email to shahzad@ed-watch.org or contact@ed-watch.org.

Nomination Form							
S.No.	Participant Full Name	Job ID	Email ID	Contact No.	Function/ Department	Education Level	Years of Experience
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							

Note: Please complete the details below if your nomination is through a company.

HR Contact Person Details		
Name:	Email ID:	Contact No:
Designation:	Company:	
Company Address:		

Invoicing Contact Person Details	
Name:	Email ID:
Designation:	Contact No:

Any Remarks:

OFFICE

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