

IFRS 9, ECL Modeling, and IAS 19 for Cacao Beans  
Purchase and Sales

*Casablanca (Morocco)*

*30 June - 11 July 2025*

UK Training

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# IFRS 9, ECL Modeling, and IAS 19 for Cacao Beans Purchase and Sales

Code: FA28 From: 30 June - 11 July 2025 City: Casablanca (Morocco) Fees: 5600 Pound

## Introduction

The advanced course on IFRS 9, ECL Modeling, and IAS 19 for cacao beans purchase and sales is designed to provide participants with an in-depth understanding of the most modern and cutting-edge concepts in financial reporting and accounting standards, specifically tailored to the cacao beans industry. This course aims to equip participants with the necessary knowledge and skills to effectively implement International Financial Reporting Standards IFRS 9, Expected Credit Loss ECL modeling, and International Accounting Standard IAS 19 within the context of cacao beans purchase and sales.

## Course Objectives

- Develop a comprehensive understanding of IFRS 9 and its application to cacao bean purchase and sales.
- Master advanced techniques for ECL modeling and credit risk assessment within the cacao beans industry.
- Gain in-depth knowledge of IAS 19 and its implications for employee benefits and pensions in the context of cacao bean purchase and sales.
- Learn advanced financial reporting techniques, including presentation and disclosure requirements specific to the cacao beans industry.
- Apply learned concepts through practical case studies and real-world examples.

## Course Outlines

### Day 1: Introduction and Overview

- Overview of the course objectives, structure, and methodology.
- Current trends and challenges in financial reporting for the cacao beans industry.
- Key regulatory frameworks and standards impacting cacao bean purchase and sales.

### Day 2: IFRS 9: Classification and Measurement

- Comprehensive review of IFRS 9 and its application to cacao bean purchase and sales.
- Classification and measurement of financial assets and liabilities related to cacao beans.
- Fair value measurement techniques and considerations.

### Day 3: IFRS 9: Impairment Model and ECL Modeling

- Detailed exploration of the IFRS 9 impairment model.
- Expected Credit Loss ECL modeling and its application to credit risk assessment in the cacao beans industry.
- Advanced ECL modeling techniques and best practices.

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#### Day 4: IAS 19: Employee Benefits and Pensions

- In-depth analysis of IAS 19 and its relevance to employee benefits and pensions in the cacao beans industry.
- Measurement and recognition of employee benefits obligations.
- Actuarial assumptions, methods, and their impact on financial statements.

#### Day 5: Advanced Topics in Employee Benefits Accounting

- Advanced issues in employee benefits accounting for cacao bean purchase and sales.
- Post-employment benefits, termination benefits, and other related topics.
- Case studies and practical exercises on employee benefits accounting.

#### Day 6: Advanced Financial Reporting for Cacao Beans Purchase and Sales

- Presentation and disclosure requirements specific to the cacao bean industry.
- Revenue recognition for cacao bean sales contracts.
- Fair value measurement for cacao beans purchase and sales transactions.

#### Day 7: Case Studies: Applying IFRS 9, ECL Modeling, and IAS 19 in the Cacao Beans Industry

- Analyzing real-life scenarios and case studies in cacao beans purchase and sales.
- Applying IFRS 9 principles and ECL modeling techniques to assess credit risk.
- Addressing employee benefits and pension accounting challenges in the cacao beans industry.

#### Day 8: Group Projects and Practical Applications

- Collaborative group projects to apply the acquired knowledge and skills.
- Working in teams to develop comprehensive financial reports for cacao bean purchases and sales.
- Evaluating and presenting the findings of the group projects.
- Feedback, discussion, and refinement of the group projects.

#### Day 9: Case Studies: Applying IFRS 9, ECL Modeling, and IAS 19 in the Cacao Beans Industry

- Analyzing real-life scenarios and case studies in the context of cacao bean purchase and sales.
- Applying the principles and concepts of IFRS 9, ECL modeling, and IAS 19.
- Assessing credit risk and making impairment provisions based on ECL modeling techniques.
- Addressing employee benefits and pension accounting challenges specific to the cacao beans industry.

#### Day 10: Advanced Financial Reporting for Cacao Beans Purchase and Sales

- Presentation and disclosure requirements specific to the cacao beans industry.
- Advanced revenue recognition principles for cacao bean sales contracts.
- Fair value measurement techniques for cacao bean purchase and sales transactions.
- Examining practical challenges and best practices in financial reporting for cacao bean purchase and sales.
- Recapitulation of key learnings from the entire course.

#### Conclusion



The IFRS 9, ECL Modeling, and IAS 19 course provides finance professionals in the cacao beans industry with essential knowledge and skills to navigate complex financial reporting standards. By mastering the principles of IFRS 9, learning advanced ECL modeling techniques, and understanding IAS 19, participants will be well-equipped to enhance their financial analysis and reporting capabilities.

This course not only fosters practical applications through case studies but also prepares attendees to meet the industry's challenges with confidence and expertise. Join us to advance your career and contribute to the financial integrity of the cacao beans sector.

A graphic in the bottom right corner shows a chessboard with several pieces: a silver pawn, a silver knight, and a gold king. Behind the pieces are several concentric, semi-transparent circles that create a ripple effect.

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