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

2 – 13 August 2027
Barcelona (Spain)



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Introduction

Welcome to the IFRS 9, ECL Modeling, and IAS 19 Course specifically designed for cacao beans purchase and sales. This course is crafted to provide participants with a comprehensive understanding of the most current and advanced concepts in financial reporting and accounting standards, particularly in the cacao beans industry. The 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 in the context of cacao bean purchases and sales.

If you're wondering "What is the ECL model?" or "What are the IFRS 9 requirements?", this course will answer these questions and provide you with in-depth training on applying these standards specifically within the cacao beans industry. By the end of the course, you'll have the necessary skills to implement these standards confidently and effectively.

Course Objectives

- Develop a comprehensive understanding of IFRS 9 and its application to cacao bean purchases 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 on employee benefits and pensions in the context of cacao bean purchases 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 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

- In-depth 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.
- ECL modeling and its application to credit risk assessment in the cacao beans industry.
- Advanced ECL modeling techniques and best practices.

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



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

- Analyzing additional real-life case studies in cacao beans purchase and sales.
- Applying IFRS 9, ECL modeling, and IAS 19 to assess credit risk and employee benefits.
- Addressing challenges in financial reporting for cacao bean transactions.

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

- Advanced revenue recognition principles for cacao bean sales contracts.
- Fair value measurement techniques for cacao bean purchase and sales transactions.
- Discussing practical challenges and best practices in financial reporting for cacao bean purchases and sales.
- Recapitulation of key learnings from the entire course.

Why Attend This Course: Wins & Losses!

- What is the ECL model? Learn how to apply the ECL model to effectively assess credit risk in the cacao beans industry.
- If you're looking for an IFRS 9 course or training, this program will provide you with a deep dive into IFRS 9 requirements and how they apply to cacao bean transactions.
- Master the basics of IFRS 9, including IFRS 9 financial instruments, risk management strategies, and the stages of IFRS 9 implementation.
- Gain essential insights into IAS 19 IFRS and its application to employee benefits and pensions within the cacao beans industry.
- When is IFRS 9 effective? Get guidance on how to ensure compliance with IFRS 9 requirements and ECL methodology in your financial reporting.

Conclusion

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

This course not only prepares you to apply these principles through practical case studies, but also equips you to face the challenges of the cacao beans sector with expertise and confidence. Join us to advance your career and contribute to the financial integrity of the cacao beans industry.

