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Financial Instruments - 2017 update IFRS 9 - Expected Credit Losses (ECL) Model 1. ~~IFRS 9: Introduction~~ Background

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Asset impairment explained IFRS 9 Impairment 4. *IFRS 9: Classification* Measurement - Equity Instruments *Grade 11 Accounting Fixed Assets* ~~How is classification done in IFRS 9~~ 7. ~~IFRS 9: Impairment - Trade Receivables~~ *The Difference between GAAP and IFRS* Credit Loss Overview

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5. IFRS 9: Impairment - What's Changing Understanding IFRS 9 GPPC - The implementation of IFRS 9 impairment requirements by banks 6. IFRS 9: Impairment - An Illustration of the New Model *IFRS 9: Impact on Asian Banks and how to prepare* PwC's Demystifying IFRS 9 Impairment - 10. Credit impaired financial assets *KPMG's Insurance Risk and*

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*Regulatory Seminar Series: Accounting Change and IFRS 9 Accounting Standard Lectures : Financial Instruments IFRS 9 – Part 1*  
*Nhyira Premium Leases: Transition to AASB 16 – Webinar recording*  
**Kpmg IFRS 9 Impairment Accounting**  
KPMG IFRS 9 impairment accounting solutions Turn disruptive forces into a sustainable advantage New International Accounting Standards Board (IASB) rules for recognising and measuring asset impairment take effect in 2018. While these are nominally accounting changes, the actual impact on financial institutions will likely be far more extensive.

## **KPMG IFRS 9 impairment accounting solutions**

We report on the discussion on IFRS 9 impairment at the

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IASB's February 2017 meeting. When measuring expected credit losses under IFRS 9 for revolving credit facilities – such as credit cards – determining the period of exposure presents challenges. The IASB discussed this issue – which was previously raised by the ITG –

## **IFRS 9 impairment – Revolving credit facilities - KPMG Global**

IFRS 9 . Financial Instruments, effective for annual periods beginning on or after 1 January 2018, will change the way corporates – i.e. non-financial sector companies – account for their financial instruments. In the past, when major IFRS change has led to large-scale implementation

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## **IFRS 9 for corporates - KPMG**

To help stakeholders with implementation issues, the IASB has established the IFRS Transition Resource Group for Impairment of Financial Instruments (the ITG), which held its first substantive meeting in April 2015. For more detail on the ITG's discussions, read Issue 1 of our IFRS Newsletter: IFRS 9 Impairment.

## **IFRS 9 impairment - KPMG China**

1 IFRS 9, Financial Instruments, is effective for annual periods beginning on or after January 1, 2018. However, companies can elect to defer applying the new hedge accounting guidance until the IASB's macro hedging project is complete. Insurers can elect to defer adopting IFRS 9 in its

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entirety until IFRS 17, Insurance Contracts, becomes effective.

## **IFRS 9 creates challenges for corporates - KPMG**

Implementing IFRS 9, and in particular its new impairment model, is the focus of many global banks, insurance companies and other financial institutions in 2017, in the run-up to the effective date.

## **Impairment under IFRS 9 for US companies**

The completion of IFRS 9 marks a breakthrough in financial instruments accounting. IFRS 9 (2014) Financial Instruments brings fundamental changes to financial instruments accounting. The impact of the new standard is likely to be

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most significant for financial institutions. For banks in particular, the effects of adoption – and the effort required to adopt – will be especially great.

## **Financial instruments – Introducing IFRS 9 - KPMG Global**

IFRS 9. Instead, they set out the principal changes to the disclosure requirements from those under IFRS 7 . Financial Instruments: Disclosures. under each of classification and measurement, impairment and hedging. A separate section. sets out the disclosures that an entity is required to make on transition to IFRS 9. Disclosures under IFRS 9 | 1

## **Disclosures under IFRS 9 - assets.kpmg**



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KPMG's Finance and Treasury Management Team and Accounting Advisory Services assists you in analyzing and implementing the new standard. IFRS 9 for Corporates The issue How corporates account for financial assets will change from 1 January 2018, when the new financial instruments standard, IFRS 9, comes into effect. The challenges reach

## **IFRS 9 for Corporates - assets.kpmg**

IFRS 9 also creates a fair value option for contracts that meet the own-use scope exception if certain conditions are met. This addresses the accounting mismatch that occurs when a derivative is used as an economic hedge of a commodity contract that is not accounted for as a derivative. The ASU does not include these fair value options.

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## **IFRS 9 – Hedging - KPMG**

KPMG have developed a suite of 13 interactive IFRS 9 eLearning modules which cover the core components of IFRS 9 Impairment and Classification and Measurement. 13 available topics: Introduction to IFRS 9. Impairment. Risk methodology. Terminology. Regulatory vs accounting approaches. Classification & measurement.

## **KPMG | Finance and Audit**

On 24 July 2014, the International Accounting Standards Board (IASB) issued the completed version of IFRS 9, Financial Instruments (IFRS 9 (2014)/the new standard). IFRS 9 (2014) consolidates all the previous three versions of

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IFRS 9 with some amendments and concludes all the three phases of the IASB's project to replace IAS 39 in entirety.

## **IFRS 9 – Financial Instruments - KPMG**

IFRS 9 Financial Instruments brings fundamental changes to financial instruments accounting and replaces IAS 39 Financial Instruments: Recognition and Measurement. Our materials on the new standard will help you understand the new requirements and assess the impact on your company. We also look at other recent developments that impact financial instruments accounting, such as macro hedging.

**IFRS – Financial instruments - KPMG Mozambique**  
accounting standard setters to complete their convergence

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project by June 2011. The IAS 39-replacement project has three main phases: Classification and measurement of financial instruments – the first chapters of IFRS 9 (IFRS 9 (2009)) were published on 12 November 2009 and addressed financial assets. On 28 October 2010 the

## **New on the Horizon: Impairment of financial assets ... - KPMG**

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Another widespread comment, however, cuts through this discussion: more than 50% of the respondents indicated in their comment letters, despite not being explicitly asked in the

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DP, that it was too early to propose changes to the new requirements as entities have just started to apply IFRS 9 and the impact for long-term investments is not known yet.

### **The debate continues over IFRS 9 (accounting for equity**

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included in IFRS 9 (2013), and is discussed in our First Impressions: IFRS 9 (2013) – Hedge accounting and transition , issued in December 2013. IFRS 9 retains, largely unchanged, the requirements of IAS 39 relating to scope and the recognition and derecognition of financial instruments.

### **IFRS First Impressions - [assets.kpmg](#)**

Well, there's no clear guidance in IFRS 9, but we've seen

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that — in practice — most entities discount the forgiven cash flows at the original effective interest rate (EIR) of the asset. This approach has the same result as the modification accounting under IFRS 9.5.4.3 regarding the losses recognized and the asset amount carried forward.

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