Trainee

DR. AHALIK, CPA, CA, ASEAN CPA
“Partner of Public Accountant Firm, Accounting Lecturer, and Author”

Background

IFRS9 divides receivables into three categories (levels 1-3) where at each level the Expected Credit Loss (ECL) must be calculated in accordance with the spirit of IFRS that there should be no delay in calculating the ECL. The ECL calculation approach can be based on a 12 month approach and a lifetime approach. Apart from receivables, other financial instruments such as investments which are categorized as amortized cost and fair value through OCI must also have their ECL calculated.

Purpose

1. Understanding how to calculate ECL with the Excel application
2. Understand issues related to other financial instruments

Topics

1. Category of financial instruments
2. Classification of financial instruments
3. Business model and cash flow characteristics
4. Amortized Cost (AC), FVTOCI, FVTPL
5. ECL of stage 1, 2, and 3
6. ECL of investment in bonds and stock
7. Derivatives & Hedging

Time and Facilities

- Soft file of materials
- Certificate of participation
- Training will be conducted from 09.00 am to 04.00 pm

Note

In case there is no sufficient number of applicants for the course, the course might be postponed to a later date.

Tuition Fee

USD 500 (Baht 18,000)/person

FOR MORE INFORMATION

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