

**The objective of the Course – IND-AS – Hedge Accounting (Beginner Series)**

**The objective of the Course:** The purpose of the Course is to have Hedge Accounting from a broader perspective. The Course would also be covering Hedge Accounting using IND-AS, IFRS, International Accounting Standards (IAS), and US GAAP whereby we would be covering AS 39, IFRS 9, IAS 39, IAS 32, US FAS 133, and US FAS 157. The course is designed to keep Hedge Accounting requirements of a Corporate Entity, Bank, and Financial Institution. Course do cover IFRS 9 in Business Combinations whereby we would be covering Mergers, Acquisitions, Takeovers, Reverse Mergers, Earnouts in Corporate Books.

**❖ Targetted Audience :**

- Chief Executive Officers (CEO)
- Chief Financial Officers (CFO)
- Corporate Treasurers
- Corporate Controllers
- Accounting Heads
- Treasury Teams
- Bankers
- Front Desk Traders
- Proprietary Traders
- Chartered Accountants (CA)
- Cost Accountants
- Company Secretaries
- Master of Business Administration (MBA)

**Course Content – IND-AS – Hedge Accounting (Beginner Series)** **Session I: Introduction to IND - AS**

*(This session would be taking you towards IND-AS like what IND-AS is all about and why IND-AS is termed as Rule-based Standards Plus what are important principles of Hedge Accounting under IND-AS?? This session would give you an introduction of the exact difference between Hedges accounting as per IND-AS, IFRS, US GAAP, IAS 39)*

 **Session II: Exposures in Books of Corporates**

*(This session would be covering all types of Exposures we have in the Books of Corporates. All types of exposures would be explained using live examples, Presentations, Excel Solvers)*

**Types of Exposures in Corporates Books:**

- Forward Contracts – Plain Vanilla
- Forward Contracts – Exotics
- Plain Vanilla Options
- Exotic Options
- Options Strategies & Payoffs
- Interest Rate Swaps (IRS) - \$ Swaps, Reverse \$ Swaps
- Currency Swaps
- Credit Risk Management Swaps (CRS)

 **Session III: IND-AS 39– Fair Value Measurement – Recognition & Measurement**

*(This session would be covering IND-AS 39 – Fair Valuation Hierarchy. The session would also be covering how Fair Valuation Hierarchy playing an important role while doing Hedge Accounting of Derivatives?? This session would*

*also be covering a live demonstration of Financial Statements of US-based Companies like Cognizant Technologies (\$13.5 Bn, Genpact, \$ 3 Bn, Sapient Technologies, Accenture as how they are impacted by Fair Valuation Hierarchy covering Hedge Accounting of all Derivatives (including Freestanding) in their Books??)*

- Observable Inputs**
- Non-Observable Inputs**
- L1 – Mark to Market**
- L2 – Mark to Matrix**
- L3 – Mark to Model**
- L3 Modelling using Black Scholes**
- Fair Valuation of Investments Instruments**
- Impact of L1, L2, L3 – P&L, Balance Sheet, Cash Flow Statements**

#### **Session IV: Hedge Accounting Methods – Qualitative vs Quantitative Hedge Accounting**

*(This session would be covering both sides of Hedge Accounting which would be Qualitative, Quantitative Hedge Accounting. The session would be covering all methods of both types of Quantitative hedge Accounting as well as Quantitative Methods)*

##### **Quantitative Hedge Accounting:**

- Dollar Offset Method**
- Long Haul Method**
- Regression Method**
- Hypothetical Method**

##### **Qualitative Hedge Accounting:**

- Short Cut Method**
- Critical Terms Match (CTM) Method**

*##All aforesaid methods would be covered using Excel-based Scenarios whereby one side we would be covering Exposures in the books of Corporates and second side as to how Hedge Accounting can be performed using aforesaid methods in IND-AS 39??*

#### **Session V: Derecognition vs Impairment – IND – AS 32**

*(This session would be covering as How Corporates need to have both Derecognitions, Impairment in the Exposures which are Foreign Currency Receivables, Foreign Currency Payables, Interest Rate Swaps, and Credit Risk. This session would also be covering the impact of Derecognition, Impairment about Business Combinations)*

- P&L Impact – Derecognition, Impairment**
- Balance Sheet Impact – Derecognition, Impairment**
- Cash Flow Statement Impact – Derecognition, Impairment**

#### **Session VI: Hedge Effectiveness Testing**

*(This session would be covering Hedge Effectiveness Testing for a Corporate Entity. We would be covering Hedge Effectiveness Testing in the following ways)*

- Hedge Effectiveness Testing**
  - Cash Flow Hedging**

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- Fair Value Hedging
- Net Investment Hedging
- Impact in P&L, Balance Sheet, Cash Flow Statement
- Impact on Other Comprehensive Income (OCI)
- Notes to Accounts

## We would be covering all aspects of Hedge Effectiveness Testing covering all aforesaid Hedging types. This session would also be covering Revaluation as well as Translation Exposures in Corporates Books covering the impact of Foreign Currencies as well as Local Currencies

#### Session VII: Consolidation as per Hedge Accounting

(This session would be covering how Corporates are doing Consolidation under IND-AS 32, IND – AS 39 Hedge Accounting)

- Hedge Accounting Consolidation
  - Subsidiary Translation Exposures
  - Subsidiary Revaluation Exposures
  - Consolidation at Group level

## Consolidation would also cover all legal entities in offshore locations like Singapore, Hong Kong, United States, European Union, China, Dubai, and respective entities.

#### Session VIII: Live Complete Cycle

(Here Treasury Consulting LLP would be sharing complete Live Cycle of AS 39 whereby we would be taking some data from that Corporates like Audited P&L, Balance Sheet, Cash Flow Statements, Notes to Accounts and we would be doing Complete AS 39 Cycle)

- International Accounting Standards (IAS)
  - IAS 32 – Financial Instruments: Presentation
  - IAS 39- Financial Instruments: Recognition & Measurement
- IFRS
  - IFRS 9 – Financial Instruments
  - IFRS 7 – Financial Instruments: Disclosures
  - IFRS 13 – Fair Value Measurement
- US GAAP
  - FAS 133 – Financial Derivatives
  - FAS 157 – Fair Valuation Measurement

❖ **Course Coverage:** Course to get covered using Webinars, Skype Conference Calls, Audio, Video Calls. Sessions are highly interactive and participants are most welcome to ask any questions during the Course.

❖ **Course Duration:** Course duration is 30 Hrs + 1 Hrs of Complimentary Skype Call which to be taken within 3 months of completion of the Course.

❖ **Pricing:** Rs 45,000 (Indian Rupees)

#### ❖ Course Material

- Course Presentations – 100% interactive, Screenshots, Examples
- International Bank Research Reports
- Live Corporate Case Studies
- Excel Solvers

**IND-AS – Hedge Accounting (Beginner Series)**

The course is 100% Practical, Software Oriented in nature. We would be doing the Course using Course Presentation, International Bank Research Reports, Live Corporate Case Studies, Excel Solvers, Live Financial Terminals – MT4 (Meta Trader 4)

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## YouTube Channel (Foreign Exchange Maverick Thinkers) -  
<https://www.youtube.com/user/rahulmagan8>

## YouTube Channel (Treasury X) -  
<https://www.youtube.com/channel/UCbS6wQzyZd02bHd5w3S0rOg>

## YouTube Channel (Impetus X) -  
<https://www.youtube.com/channel/UC3bPXxADBssdFMwIkphLFFQ/featured>

## Vimeo Video Channel - <https://vimeo.com/rahulmagan>

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