

*Webinar on*

# **IFRS Effects Of Changes In Foreign Exchange Rates (IAS 21)**

# Learning Objectives

- A foreign currency-denominated interest-bearing asset or liability hedged with a cross-currency interest rate swap*
- The purpose of hedge accounting and what constitutes a hedging relationship*
- Anticipated purchase or sale of a commodity hedged with a forward contract*
- Anticipated transaction denominated in a foreign currency hedged with a forward contract*
- An interest-bearing asset or liability hedged with an interest rate swap*
- The conditions under which you can use hedge accounting*
- Financial statement presentation and disclosure requirements*



The objective of this session is to help you understand how the Standard prescribes how to include foreign currency transactions and foreign operations in the financial statements of an entity and how to translate financial statements into a presentation currency.

**PRESENTED BY:**

*A Certified Public Accountant, business author Mike Morley is an entertaining and informative speaker and a recognized authority in the field of finance.*

*Mike offers various training programs, such as IFRS, SOX, and Financial Statement Analysis that focus on providing continuing education opportunities for finance and accounting professionals.*

On-Demand Webinar

Duration : 60 Minutes

Price: \$200

# Webinar Description

An entity with foreign activities may have transactions in foreign currencies or it may have foreign operations. IN either case, IFRS permits some reporting choices. The company some may present its financial statements in a foreign currency. This session will outline how to include foreign currency transactions and foreign operations in the financial statements and how to translate financial statements into a presentation currency with an emphasis on which exchange rate(s) to use and how to report the effects of changes in exchange rates in the financial statements and accounting for the use of currency hedging.

The objective of this session is to help you understand how the Standard prescribes how to include foreign currency transactions and foreign operations in the financial statements of an entity and how to translate financial statements into a presentation currency. The principal issues are which exchange rate(s) to use and how to report the effects of changes in exchange rates in the financial statements.



# Who Should Attend ?

*CEO/CFO*

*Board members*

*External auditors*

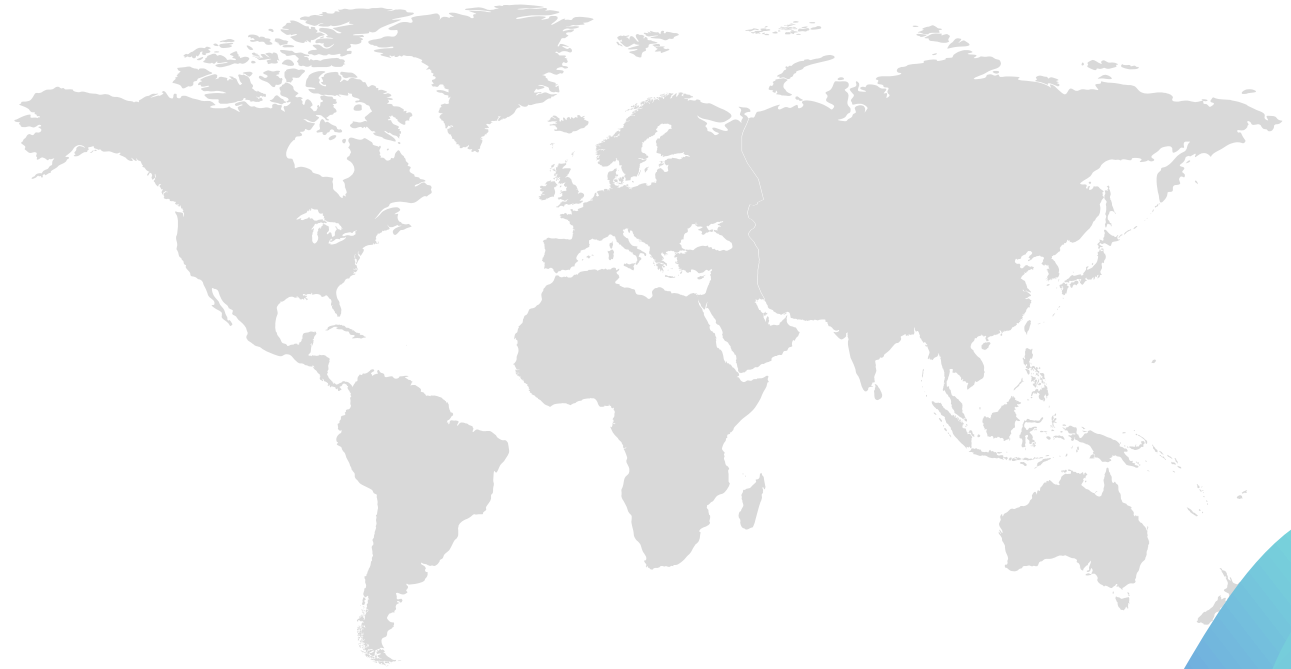
*Compliance professionals*

*Operational professionals*

*Finance professionals*

*Internal auditors*

*Anyone involved in the IFRS compliance process*



To register please visit:

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