

# IFRS 9 – Financial Instruments: Expected Credit Loss

## Training Course

OGI-1160 · 5 days · 15 CPD hours · English

### Overview

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IFRS 9 – Financial Instruments is a critical financial reporting standard for oil and gas organisations managing trade receivables, partner balances, loans, treasury instruments and other financial assets across complex operating environments. [Institute For Oil & Gas Training](#) delivers this specialist course to strengthen practical capability in financial instrument classification, measurement and expected credit loss assessment across upstream, midstream and downstream businesses.

Oil and gas organisations operate through joint ventures, production sharing arrangements, strategic partnerships, intercompany funding structures, customer credit arrangements and extensive supplier and contractor networks. These relationships create financial assets and liabilities that require consistent accounting judgements, robust documentation and disciplined impairment assessment. IFRS 9 introduces requirements that directly affect how organisations classify financial assets, measure credit exposures and recognise expected credit losses.

The course addresses the practical skills gap between understanding IFRS 9 requirements and applying them to real oil and gas transactions. Participants develop a structured approach to business model assessment, contractual cash flow analysis and the determination of whether financial assets qualify for amortised cost, fair value through profit or loss or other applicable measurement categories.

A central focus is the sole payments of principal and interest assessment. This requirement influences the classification of financial assets and demands careful review of contractual terms, payment structures and economic characteristics. Participants examine how these principles apply to oil and gas receivables, loans, deposits, partner balances and financing arrangements.

The expected credit loss model represents another major area of focus. The course examines how organisations identify credit risk, establish appropriate loss estimates and determine when lifetime ECL applies. Participants work through practical approaches to receivable provisioning matrix development, historical loss analysis, forward-looking information and credit risk segmentation.

Oil and gas businesses also face distinctive challenges in assessing partner receivable risk. Joint venture participants, national oil companies, operators, contractors, customers and other counterparties can have different financial profiles, payment histories and contractual relationships. Effective IFRS 9 implementation therefore requires more than applying a generic impairment percentage. It requires disciplined assessment of exposure, counterparty characteristics, ageing, historical experience and relevant forward-looking information.

Intercompany loan measurement is another important application area. Group financing arrangements frequently involve loans and advances between operating entities, holding companies, subsidiaries and associated businesses. Participants explore how contractual terms and expected credit risk influence the accounting treatment and measurement of these balances.

Institute For Oil & Gas Training positions the course around practical corporate application. The content connects IFRS 9 requirements with finance operations, month-end reporting, credit management, financial controls and audit evidence. Participants develop the capability to translate accounting requirements into repeatable processes that support consistent financial reporting across complex oil and gas organisations.

The course also addresses the relationship between financial instrument accounting and wider reporting requirements. Participants consider disclosure responsibilities, fair value considerations, impairment documentation and governance controls that support transparent financial statements. Particular attention is given to the quality of assumptions, evidence and management judgements supporting financial reporting conclusions.

By completing this programme, finance professionals gain a practical framework for handling financial instrument accounting decisions and expected credit loss processes within the oil and gas sector. The course supports stronger reporting discipline, improved consistency between finance and credit functions, and clearer documentation of key accounting judgements.

## Objectives

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- Apply IFRS 9 – Financial Instruments requirements to financial assets and relevant financial liabilities within oil and gas organisations
- Perform structured business model assessment for financial asset classification
- Assess contractual cash flows using the solely payments of principal and interest requirements
- Distinguish between amortised cost and fair value through profit or loss measurement
- Understand the structure and application of the expected credit loss model
- Determine appropriate approaches to lifetime ECL assessment
- Develop practical approaches to receivable provisioning matrix design
- Assess partner receivable risk using relevant financial and operational information
- Apply impairment principles to customer and trade receivables
- Strengthen approaches to intercompany loan measurement
- Evaluate credit risk information used in expected loss calculations
- Incorporate relevant historical and forward-looking information into impairment assessments

- Improve documentation of accounting judgements and impairment assumptions
- Connect financial instrument accounting with month-end and year-end reporting processes
- Strengthen coordination between finance, credit, treasury, commercial and joint venture functions
- Improve the consistency and auditability of IFRS 9 accounting conclusions
- Understand relevant disclosure considerations for financial instruments and credit risk
- Establish stronger internal controls around financial instrument classification, measurement and impairment

## Training methodology

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Institute For Oil & Gas Training uses an applied corporate delivery model designed around the financial reporting challenges encountered in oil and gas organisations. The methodology combines technical explanation with realistic scenarios, transaction analysis, case studies, group exercises and practical decision-making activities.

Participants analyse representative oil and gas financial instruments and determine the appropriate accounting treatment based on contractual terms and business objectives. This approach enables participants to move from standard requirements to practical accounting conclusions without treating IFRS 9 as an abstract reporting exercise.

Case studies focus on business model assessment and contractual cash flow characteristics. Participants review different financial assets and consider how their management objectives and contractual features influence classification and measurement. The exercises reinforce the distinction between amortised cost and fair value through profit or loss and develop disciplined documentation of accounting conclusions.

Expected credit loss exercises focus on the development and application of practical impairment methodologies. Participants work through ageing information, historical default patterns, credit risk indicators and forward-looking considerations to understand how an expected credit loss model operates within a controlled financial reporting process.

The training also uses receivable provisioning matrix scenarios relevant to oil and gas customer portfolios. Participants examine how receivables can be segmented according to relevant credit characteristics and ageing categories and how loss experience can support a structured provisioning approach.

Partner receivable risk is explored through realistic joint venture and operating scenarios. Participants assess counterparties, outstanding balances, payment patterns and available credit information to understand the factors that support an appropriate impairment assessment.

Intercompany loan measurement exercises address the accounting implications of loans and advances within corporate groups. Participants consider contractual terms, repayment expectations and credit risk when developing an appropriate accounting treatment.

Group discussions allow participants to compare accounting conclusions and identify differences in interpretation. This supports stronger professional judgement while reinforcing the need for documented evidence and consistent application of accounting policies.

Real-world scenarios also address month-end and year-end reporting pressures. Participants consider how finance teams collect data, validate assumptions, calculate impairment allowances, review results and prepare supporting documentation for management and auditors.

## **Organisational impact**

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The course strengthens the organisation's ability to apply IFRS 9 consistently across diverse financial instruments and operating structures. A structured approach to classification reduces inconsistency in accounting treatment and provides finance teams with a clearer basis for documenting decisions.

Improved business model assessment supports more disciplined classification of financial assets. This is particularly relevant where oil and gas organisations hold receivables, deposits, loans and other instruments across multiple entities and operating activities.

The organisation also gains stronger control over credit impairment processes. A well-structured expected credit loss model provides a consistent basis for identifying and measuring expected losses and supports more reliable financial reporting.

Improved receivable provisioning matrix processes strengthen month-end reporting efficiency. Finance teams can establish clearer links between ageing information, credit risk characteristics and impairment calculations, reducing unnecessary manual interpretation during reporting cycles.

The course supports more robust management of partner receivable risk. Oil and gas organisations frequently depend on payments between joint venture participants, operators and counterparties. Stronger assessment processes provide finance and commercial teams with a clearer understanding of outstanding exposures and their accounting implications.

Better intercompany loan measurement supports group reporting consistency. Where subsidiaries and related entities have financing arrangements, a structured IFRS 9 approach helps finance teams establish consistent measurement and impairment processes across the corporate structure.

The programme also strengthens audit readiness. Clear documentation of classification decisions, credit risk assessments, assumptions and impairment calculations provides stronger evidence for internal review and external audit processes.

Improved cross-functional understanding is another organisational benefit. Finance professionals gain a stronger basis for engaging with treasury, commercial, credit, tax, joint venture and business teams when financial instruments involve information from multiple functions.

The organisation benefits from stronger reporting governance because participants learn to connect technical accounting requirements with controls, data sources, review procedures and management oversight. This supports greater consistency across reporting periods and operating entities.

## Personal impact

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Participants develop practical expertise in IFRS 9 – Financial Instruments that strengthens their capability within corporate finance and financial reporting functions. They gain a structured method for approaching classification, measurement and impairment decisions rather than relying solely on standard interpretation or informal judgement.

Professionals improve their ability to assess financial instruments from both contractual and business perspectives. This includes analysing the business model, reviewing contractual cash flows and determining the appropriate measurement approach.

Participants gain practical confidence in applying the sole payments of principal and interest assessment to relevant financial assets. This supports more disciplined analysis of loan and receivable terms.

The course develops stronger expertise in the expected credit loss model. Participants learn how credit risk information, ageing, historical experience and forward-looking information contribute to impairment assessment.

Professionals also strengthen their ability to work with receivable provisioning matrix methodologies. This is particularly useful for finance teams responsible for customer balances, trade receivables and impairment reporting.

The focus on partner receivable risk develops stronger capability in analysing exposures involving joint venture partners and other counterparties. Participants learn to consider financial and operational evidence when supporting impairment conclusions.

Intercompany loan measurement exercises improve participants' ability to handle group financing arrangements and communicate the accounting implications of credit risk and contractual terms.

The programme also strengthens professional communication. Participants learn to document accounting conclusions clearly and explain assumptions to finance managers, auditors, controllers and other stakeholders.

For finance managers and senior professionals, the course provides a framework for reviewing existing IFRS 9 processes and identifying opportunities to improve consistency, controls and reporting governance.

## Who should attend

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### Financial Reporting Managers

Designed for managers responsible for IFRS reporting, financial statements, accounting policies and technical accounting judgements.

### Financial Controllers

Relevant for controllers overseeing financial reporting controls, impairment processes, month-end close and audit support.

### Oil and Gas Accountants

Provides practical capability for accountants handling receivables, loans, partner balances, financial instruments and reporting adjustments.

## **Joint Venture Accountants**

Supports professionals responsible for partner balances, operator reporting, joint venture accounting and counterparty exposures.

## **Treasury Professionals**

Relevant for treasury teams managing loans, deposits, financing arrangements and financial instrument data required for accounting assessment.

## **Credit Risk Professionals**

Strengthens understanding of how credit risk information supports expected credit loss calculations and financial reporting.

## **Finance Business Partners**

Useful for professionals who need to connect operational transactions and commercial relationships with their financial reporting implications.

## **Internal Audit Professionals**

Supports internal auditors reviewing financial instrument controls, impairment methodologies, documentation and reporting processes.

## **External Audit Liaison Teams**

Relevant for finance professionals responsible for preparing IFRS 9 evidence, calculations, supporting schedules and accounting position papers.

## **Senior Finance Professionals**

Designed for experienced professionals seeking stronger capability in IFRS 9 classification, measurement, impairment and disclosure requirements.

## **Course outline**

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### **Financial Instrument Classification and Measurement**

This module establishes the practical foundation for applying IFRS 9 to financial assets encountered across oil and gas organisations. It examines how management objectives and contractual cash flow characteristics influence classification and measurement decisions.

### **Expected Credit Loss Assessment**

This module focuses on the expected credit loss model and its application to financial assets subject to impairment requirements. Participants examine credit risk assessment, probability of loss considerations, historical information and forward-looking information.

## Receivables and Provisioning Methodologies

This module applies impairment principles to customer and trade receivables. The focus is on practical provisioning processes that provide finance teams with a repeatable method for assessing credit exposures and recognising expected losses.

## Partner and Intercompany Credit Exposures

This module addresses financial instruments arising from joint venture, partner and group relationships. Participants examine partner receivable risk and intercompany loan measurement within complex oil and gas organisational structures.

## Reporting, Fair Value and Governance

This module brings together the classification, measurement and impairment principles covered throughout the course and applies them to financial reporting governance. Participants examine fair value considerations, disclosures, controls and documentation supporting IFRS reporting.

## Scheduled dates

| Dates            | Venue                           | Format    | Fee    |
|------------------|---------------------------------|-----------|--------|
| 05 - 09 Oct 2026 | Abu Dhabi, United Arab Emirates | In person | £3,800 |
| 05 - 09 Oct 2026 | Abuja, Nigeria                  | In person | £3,800 |
| 05 - 09 Oct 2026 | Accra, Ghana                    | In person | £3,800 |
| 05 - 09 Oct 2026 | Addis Ababa, Ethiopia           | In person | £3,800 |
| 05 - 09 Oct 2026 | Al Ain, United Arab Emirates    | In person | £3,800 |
| 05 - 09 Oct 2026 | Al Khobar, Saudi Arabia         | In person | £3,800 |
| 05 - 09 Oct 2026 | Alberta, Canada                 | In person | £3,800 |
| 05 - 09 Oct 2026 | AlUla, Saudi Arabia             | In person | £3,800 |
| 05 - 09 Oct 2026 | Amman, Jordan                   | In person | £3,800 |
| 05 - 09 Oct 2026 | Amsterdam, Netherlands          | In person | £3,800 |
| 05 - 09 Oct 2026 | Athens, Greece                  | In person | £3,800 |
| 05 - 09 Oct 2026 | Baku, Azerbaijan                | In person | £3,800 |
| 05 - 09 Oct 2026 | Barcelona, Spain                | In person | £3,800 |
| 05 - 09 Oct 2026 | Berlin, Germany                 | In person | £3,800 |
| 05 - 09 Oct 2026 | Boston, United States           | In person | £3,800 |

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| 05 - 09 Oct 2026 | Brussels, Belgium            | In person | £3,800 |
| 05 - 09 Oct 2026 | Budapest, Hungary            | In person | £3,800 |
| 05 - 09 Oct 2026 | Cairo, Egypt                 | In person | £3,800 |
| 05 - 09 Oct 2026 | Cape Town, South Africa      | In person | £3,800 |
| 05 - 09 Oct 2026 | Casablanca, Morocco          | In person | £3,800 |
| 05 - 09 Oct 2026 | Dammam, Saudi Arabia         | In person | £3,800 |
| 05 - 09 Oct 2026 | Dhahran, Saudi Arabia        | In person | £3,800 |
| 05 - 09 Oct 2026 | Doha, Qatar                  | In person | £3,800 |
| 05 - 09 Oct 2026 | Dubai, United Arab Emirates  | In person | £3,800 |
| 05 - 09 Oct 2026 | Edinburgh, United Kingdom    | In person | £3,800 |
| 05 - 09 Oct 2026 | Edmonton, Canada             | In person | £3,800 |
| 05 - 09 Oct 2026 | Frankfurt, Germany           | In person | £3,800 |
| 05 - 09 Oct 2026 | Geneva, Switzerland          | In person | £3,800 |
| 05 - 09 Oct 2026 | Houston, United States       | In person | £3,800 |
| 05 - 09 Oct 2026 | Istanbul, Turkey             | In person | £3,800 |
| 05 - 09 Oct 2026 | Jakarta, Indonesia           | In person | £3,800 |
| 05 - 09 Oct 2026 | Jeddah, Saudi Arabia         | In person | £3,800 |
| 05 - 09 Oct 2026 | Jubail, Saudi Arabia         | In person | £3,800 |
| 05 - 09 Oct 2026 | Khamis Mushait, Saudi Arabia | In person | £3,800 |
| 05 - 09 Oct 2026 | Kigali, Rwanda               | In person | £3,800 |
| 05 - 09 Oct 2026 | Kuala Lumpur, Malaysia       | In person | £3,800 |
| 05 - 09 Oct 2026 | Lisbon, Portugal             | In person | £3,800 |
| 05 - 09 Oct 2026 | Liverpool, United Kingdom    | In person | £3,800 |
| 05 - 09 Oct 2026 | London, United Kingdom       | In person | £3,800 |
| 05 - 09 Oct 2026 | Los Angeles, United States   | In person | £3,800 |
| 05 - 09 Oct 2026 | Luanda, Angola               | In person | £3,800 |

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| 05 - 09 Oct 2026 | Marbella, Spain                  | In person | £3,800 |
| 05 - 09 Oct 2026 | Marrakech, Morocco               | In person | £3,800 |
| 05 - 09 Oct 2026 | Miami, United States             | In person | £3,800 |
| 05 - 09 Oct 2026 | Milan, Italy                     | In person | £3,800 |
| 05 - 09 Oct 2026 | Munich, Germany                  | In person | £3,800 |
| 05 - 09 Oct 2026 | Muscat, Oman                     | In person | £3,800 |
| 05 - 09 Oct 2026 | Nairobi, Kenya                   | In person | £3,800 |
| 05 - 09 Oct 2026 | New York, United States          | In person | £3,800 |
| 05 - 09 Oct 2026 | Nice, France                     | In person | £3,800 |
| 05 - 09 Oct 2026 | Nouakchott, Mauritania           | In person | £3,800 |
| 05 - 09 Oct 2026 | Oslo, Norway                     | In person | £3,800 |
| 05 - 09 Oct 2026 | Paris, France                    | In person | £3,800 |
| 05 - 09 Oct 2026 | Port Louis, Mauritius            | In person | £3,800 |
| 05 - 09 Oct 2026 | Prague, Czech Republic           | In person | £3,800 |
| 05 - 09 Oct 2026 | Pretoria, South Africa           | In person | £3,800 |
| 05 - 09 Oct 2026 | Riyadh, Saudi Arabia             | In person | £3,800 |
| 05 - 09 Oct 2026 | Rome, Italy                      | In person | £3,800 |
| 05 - 09 Oct 2026 | Sarajevo, Bosnia and Herzegovina | In person | £3,800 |
| 05 - 09 Oct 2026 | Sharm El Sheikh, Egypt           | In person | £3,800 |
| 05 - 09 Oct 2026 | Singapore                        | In person | £3,800 |
| 05 - 09 Oct 2026 | Stockholm, Sweden                | In person | £3,800 |
| 05 - 09 Oct 2026 | Tokyo, Japan                     | In person | £3,800 |
| 05 - 09 Oct 2026 | Toronto, Canada                  | In person | £3,800 |
| 05 - 09 Oct 2026 | Tromso, Norway                   | In person | £3,800 |

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| 05 - 09 Oct 2026 | Zagreb, Croatia                 | In person | £3,800 |
| 05 - 09 Oct 2026 | Zurich, Switzerland             | In person | £3,800 |
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| 31 May - 04 Jun 2027 | Stockholm, Sweden                | In person | £3,800 |
| 31 May - 04 Jun 2027 | Tokyo, Japan                     | In person | £3,800 |
| 31 May - 04 Jun 2027 | Toronto, Canada                  | In person | £3,800 |
| 31 May - 04 Jun 2027 | Tromso, Norway                   | In person | £3,800 |
| 31 May - 04 Jun 2027 | Vienna, Austria                  | In person | £3,800 |
| 31 May - 04 Jun 2027 | Zagreb, Croatia                  | In person | £3,800 |
| 31 May - 04 Jun 2027 | Zurich, Switzerland              | In person | £3,800 |
| 31 May - 04 Jun 2027 | Online, Virtual                  | Online    | £3,800 |
| 04 - 08 Oct 2027     | Abu Dhabi, United Arab Emirates  | In person | £3,800 |
| 04 - 08 Oct 2027     | Abuja, Nigeria                   | In person | £3,800 |
| 04 - 08 Oct 2027     | Accra, Ghana                     | In person | £3,800 |
| 04 - 08 Oct 2027     | Addis Ababa, Ethiopia            | In person | £3,800 |
| 04 - 08 Oct 2027     | Al Ain, United Arab Emirates     | In person | £3,800 |
| 04 - 08 Oct 2027     | Al Khobar, Saudi Arabia          | In person | £3,800 |
| 04 - 08 Oct 2027     | Alberta, Canada                  | In person | £3,800 |
| 04 - 08 Oct 2027     | AlUla, Saudi Arabia              | In person | £3,800 |
| 04 - 08 Oct 2027     | Amman, Jordan                    | In person | £3,800 |
| 04 - 08 Oct 2027     | Amsterdam, Netherlands           | In person | £3,800 |

| Dates            | Venue                        | Format    | Fee    |
|------------------|------------------------------|-----------|--------|
| 04 - 08 Oct 2027 | Athens, Greece               | In person | £3,800 |
| 04 - 08 Oct 2027 | Baku, Azerbaijan             | In person | £3,800 |
| 04 - 08 Oct 2027 | Barcelona, Spain             | In person | £3,800 |
| 04 - 08 Oct 2027 | Berlin, Germany              | In person | £3,800 |
| 04 - 08 Oct 2027 | Boston, United States        | In person | £3,800 |
| 04 - 08 Oct 2027 | Brussels, Belgium            | In person | £3,800 |
| 04 - 08 Oct 2027 | Budapest, Hungary            | In person | £3,800 |
| 04 - 08 Oct 2027 | Cairo, Egypt                 | In person | £3,800 |
| 04 - 08 Oct 2027 | Cape Town, South Africa      | In person | £3,800 |
| 04 - 08 Oct 2027 | Casablanca, Morocco          | In person | £3,800 |
| 04 - 08 Oct 2027 | Dammam, Saudi Arabia         | In person | £3,800 |
| 04 - 08 Oct 2027 | Dhahran, Saudi Arabia        | In person | £3,800 |
| 04 - 08 Oct 2027 | Doha, Qatar                  | In person | £3,800 |
| 04 - 08 Oct 2027 | Dubai, United Arab Emirates  | In person | £3,800 |
| 04 - 08 Oct 2027 | Edinburgh, United Kingdom    | In person | £3,800 |
| 04 - 08 Oct 2027 | Edmonton, Canada             | In person | £3,800 |
| 04 - 08 Oct 2027 | Frankfurt, Germany           | In person | £3,800 |
| 04 - 08 Oct 2027 | Geneva, Switzerland          | In person | £3,800 |
| 04 - 08 Oct 2027 | Houston, United States       | In person | £3,800 |
| 04 - 08 Oct 2027 | Istanbul, Turkey             | In person | £3,800 |
| 04 - 08 Oct 2027 | Jakarta, Indonesia           | In person | £3,800 |
| 04 - 08 Oct 2027 | Jeddah, Saudi Arabia         | In person | £3,800 |
| 04 - 08 Oct 2027 | Jubail, Saudi Arabia         | In person | £3,800 |
| 04 - 08 Oct 2027 | Khamis Mushait, Saudi Arabia | In person | £3,800 |
| 04 - 08 Oct 2027 | Kigali, Rwanda               | In person | £3,800 |
| 04 - 08 Oct 2027 | Kuala Lumpur, Malaysia       | In person | £3,800 |

| Dates            | Venue                            | Format    | Fee    |
|------------------|----------------------------------|-----------|--------|
| 04 - 08 Oct 2027 | Lisbon, Portugal                 | In person | £3,800 |
| 04 - 08 Oct 2027 | Liverpool, United Kingdom        | In person | £3,800 |
| 04 - 08 Oct 2027 | London, United Kingdom           | In person | £3,800 |
| 04 - 08 Oct 2027 | Los Angeles, United States       | In person | £3,800 |
| 04 - 08 Oct 2027 | Luanda, Angola                   | In person | £3,800 |
| 04 - 08 Oct 2027 | Madrid, Spain                    | In person | £3,800 |
| 04 - 08 Oct 2027 | Manama, Bahrain                  | In person | £3,800 |
| 04 - 08 Oct 2027 | Marbella, Spain                  | In person | £3,800 |
| 04 - 08 Oct 2027 | Marrakech, Morocco               | In person | £3,800 |
| 04 - 08 Oct 2027 | Miami, United States             | In person | £3,800 |
| 04 - 08 Oct 2027 | Milan, Italy                     | In person | £3,800 |
| 04 - 08 Oct 2027 | Munich, Germany                  | In person | £3,800 |
| 04 - 08 Oct 2027 | Muscat, Oman                     | In person | £3,800 |
| 04 - 08 Oct 2027 | Nairobi, Kenya                   | In person | £3,800 |
| 04 - 08 Oct 2027 | New York, United States          | In person | £3,800 |
| 04 - 08 Oct 2027 | Nice, France                     | In person | £3,800 |
| 04 - 08 Oct 2027 | Nouakchott, Mauritania           | In person | £3,800 |
| 04 - 08 Oct 2027 | Oslo, Norway                     | In person | £3,800 |
| 04 - 08 Oct 2027 | Paris, France                    | In person | £3,800 |
| 04 - 08 Oct 2027 | Port Louis, Mauritius            | In person | £3,800 |
| 04 - 08 Oct 2027 | Prague, Czech Republic           | In person | £3,800 |
| 04 - 08 Oct 2027 | Pretoria, South Africa           | In person | £3,800 |
| 04 - 08 Oct 2027 | Riyadh, Saudi Arabia             | In person | £3,800 |
| 04 - 08 Oct 2027 | Rome, Italy                      | In person | £3,800 |
| 04 - 08 Oct 2027 | Sarajevo, Bosnia and Herzegovina | In person | £3,800 |
| 04 - 08 Oct 2027 | Sharm El Sheikh, Egypt           | In person | £3,800 |

| Dates            | Venue               | Format    | Fee    |
|------------------|---------------------|-----------|--------|
| 04 - 08 Oct 2027 | Singapore           | In person | £3,800 |
| 04 - 08 Oct 2027 | Stockholm, Sweden   | In person | £3,800 |
| 04 - 08 Oct 2027 | Tokyo, Japan        | In person | £3,800 |
| 04 - 08 Oct 2027 | Toronto, Canada     | In person | £3,800 |
| 04 - 08 Oct 2027 | Tromso, Norway      | In person | £3,800 |
| 04 - 08 Oct 2027 | Vienna, Austria     | In person | £3,800 |
| 04 - 08 Oct 2027 | Zagreb, Croatia     | In person | £3,800 |
| 04 - 08 Oct 2027 | Zurich, Switzerland | In person | £3,800 |
| 04 - 08 Oct 2027 | Online, Virtual     | Online    | £3,800 |

## Certificate

Attendees receive a Certificate of Completion from Institute For Oil & Gas Training upon finishing the course.

The certificate is issued to participants who satisfy the course attendance requirement and complete the programme. The Certificate of Completion provides formal recognition of participation in the IFRS 9 – Financial Instruments training programme delivered by Institute For Oil & Gas Training.