



- ◆ IFRS 9 Valuation
 - ◆ Fair Value
 - ◆ Amortised Costs
 - ◆ Fair Value through Other Comprehensive Income (FVOCI)
 - ◆ Fair Value through Profit or Loss (FVTPL)
- ◆ Micro & Macro Hedges
 - ◆ Interest Rate Hedge
 - ◆ Equity Hedge
 - ◆ FX Hedge
 - ◆ Cash Flow Hedge
 - ◆ Commodity Hedge
- ◆ IFRS Impairment taking into account ECL (Expected Credit Loss), EAD (Exposure at Default), LGD (Loss Given Default), PD (Probability of Default)
- ◆ IFRS Balance Accounting
- ◆ Hedge Accounting
 - ◆ Fair Value Hedge
 - ◆ Cash Flow Hedge
 - ◆ Hedges of Net Investment in a Foreign Operation
 - ◆ Hedge Methods
 - ◆ Nominal Hedge
 - ◆ Basis Point Hedge
- ◆ Duration Hedge
- ◆ Price Hedge
- ◆ Beta Hedge
- ◆ Delta Hedge
- ◆ Hedge Efficiency Measurement
- ◆ Hedge Instruments
 - ◆ Interest Rate Options
 - ◆ Equity Options and Futures
 - ◆ Swaps
 - ◆ FRAs
 - ◆ FX Forwards or FX Swaps
 - ◆ Bond and Equity Forwards
 - ◆ Credit Derivatives (CDS, TRS, CLN)
- ◆ Hedging Proposals
- ◆ Hedge Optimisation
- ◆ SPPI Tests (qualitative and quantitative)
- ◆ IFRS 13
 - ◆ Fair measurement of assets influenced by credit and liquidity losses
 - ◆ Fair value calculation for derivatives based on CDS curves/indices taking into account CVA and DVA