Knowledge Seekers UK

Advanced Accounting for Investment & Financial Instruments

10th - 14th November 2025

London - UK

The program can be specially customised to meet the personal identified training needs of participants and help them contribute to their organizational goals

Course Overview

This course is designed for those who are already familiar with the basics of accounting for investment activities, and who need to deepen and reinforce their understanding of this particularly complex area of accounting, both at the strategic and at the technical level.

The course will also focus on the problems of applying general-purpose accounting standards to the special circumstances of the client's own investment activities. Moreover, the course demonstrates how the accounting varies for each type of investment classification, notes the treatment of impaired assets, how to deal with realized and unrealized gains and losses, and the treatment of other accounting concepts. The course also describes the controls, forms, and procedures needed to effectively manage investments.

Course Aims & Objectives

Upon completion of the course, participants will be able to:

- Manage investments more effectively
- Apply practical frameworks and tools for better asset allocation
- Learn difference between equity & debt and The income statement
- Be aware of embedded risks and hidden potentials of real estate & alternate investments
- Identify the characteristics of the various types of investments, and the rules under which the investment classifications can be used.
- Also note the activities that will trigger the recognition of unrealized gains and losses
- Note the impact of various investee actions on an investor's equity method recordation of its investment in the investee.
- Recognize the rules under which a nonprofit can record a purchased investment.
- State the policies used to govern the administration of investments
- Identify the dangers posed by measuring certain investment outcomes
- Learn the criteria for distinguishing between equity interests in subsidiaries & equity interests in associates & joint ventures
- Learn accounting for leases, both as a lessor & lessee
- Rationale for hedge accounting, and comparison with Fair value Option

Training Methodology

This dynamic training seminar is highly-interactive and encourages delegate participation through a combination of lectures, group discussion, practical exercise, case studies, and breakout session designed to reinforce new skills. The comprehensive course manual has been designed to be practical, easy to use and facilitate learning. Delegates will gain the skills and motivation they need to create long-lasting change.

Course Contents

Financial investments, and the principal criteria for distinguishing between:

- Equity interests in subsidiaries
- Equity interests in associates and joint ventures

Portfolio investments

- Non-financial investments
- Property (real estate)
- Alternative investments

Financial instruments in detail: the balance sheet

- Detailed rules for;
  - Recognition
  - Initial measurement
  - Subsequent re measurement
  - De recognition

- Difference between equity and debt
- The Fair Value categories: Fair Value through Profit and Loss, and Available for Sale
- The amortized cost categories: Held To Maturity, and Loans and Receivables
- Permitted reclassifications
- Accounting for derivatives including embedded derivatives

The Income Statement

- The amortized cost (effective interest rate) model & its detailed application to special cases:
  - Floating rate investments
  - Foreign currency investments
  - Prepayments and restructurings

Non-Financial Investments

- Real estate: the cost model and the fair value model
- Accounting for leases, both as lessor and lessee
- Impairment and impairment reversal
- Special cases: unique ('iconic') buildings for which no market price is available
- Commodities and other alternative investments

Valuing listed and marketable equity investments

- The fair value hierarchy:
  - Mark to market
  - Mark to model (observable inputs only)
  - Mark to model (some unobservable inputs)

- Problems associated with large (i.e. potentially unmarketable) holdings: when premiums and discounts should be applied

Valuing equity investments: Strategic and unlisted holdings

- Basics of company valuation: the three families of methods and their limitations;
  - Book value
  - Market multiples
  - Discounted cash flow
- Theoretical and practical challenges associated with each

Hedging and hedge accounting

- Rationale for hedge accounting, and comparison with Fair value Option
- Mechanics of hedge accounting for
- Fair value hedges & Cash flow hedges

Update on recent and impending developments

- Pending changes to the rules
- Amortized cost and impairment
- Hedge accounting

Course Details

Course Title	"Advanced Accounting for Investment & Financial Instruments"
Pre- Schedule:	10 -14 November 2025
Timings:	09:00 AM – 03:30 PM
Fees per participant	£ 4,700 GBP
Training Team	1 professional trainer + 1 facilitator
Venue:	London - United Kingdom Thistle Marble Arch Hotel
Course fees Include:	▪ Completion Certificate upon successful attendance & participation ▪ Documentation & handout copies ▪ USB memory stick and full training bag ▪ 2 pick up arrangements from and to London airports ▪ Refreshments and coffee breaks ▪ Visa support letter and assistance in finding accommodation if needed. ▪ Assessment, recommendation letter and follow up after course ▪ Action plan to help participants on personal career level

Knowledge Seekers UK
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For further details, please contact us:
 Event officer

Knowledge Seekers UK Ltd
Website| Facebook | LinkedIn

E-mail: zaim@kseekers.co.uk
Tel +44 75 9053 5011