

PREPARATION OF GROUP FINANCIAL STATEMENTS

"Master the Art of Consolidation for Accurate and Compliant Group Reporting"

Schedule

Venue (InHouse)	Fees
At Your Organization Premises	Ask For The Quotation

► **Available delivery methods:** In-House Training

Introduction

This 5-day intensive course is designed to equip finance professionals with the practical knowledge and technical skills required to prepare group financial statements in accordance with international standards (e.g., IFRS 10, IFRS 3, IAS 28). Participants will explore consolidation techniques for subsidiaries, associates, and joint ventures, along with complex issues like intercompany transactions, non-controlling interests, and goodwill calculation.

Through hands-on examples and consolidation exercises, this course provides a step-by-step approach to understanding group structures, preparing consolidated financials, and applying the principles of control, influence, and fair value accounting.

Objectives

By the end of this course, participants will be able to:

- Understand the principles and standards governing group financial reporting
- Identify group structures and assess control, joint control, or significant influence
- Prepare consolidated financial statements including balance sheet, income statement, and cash flows
- Eliminate intercompany balances and transactions effectively
- Apply equity accounting for associates and joint ventures

Why Attend

- Gain technical consolidation knowledge aligned with IFRS
- Build real-world skills in preparing group accounts from scratch
- Improve accuracy and compliance in financial reporting
- Learn how to handle mergers, acquisitions, and business combinations
- Stay audit-ready with clear, reconcilable group financials

Target Audience

This course is suitable for:

- Financial Controllers and Accountants
- Group Reporting Specialists
- Audit and Assurance Professionals
- CFOs and Finance Managers
- Professionals involved in M&A, consolidations, or financial reporting

Individual Benefits

- Enhanced understanding of group reporting complexities
- Stronger command over IFRS consolidation standards
- Ability to confidently prepare, review, and analyze group financials
- Increased credibility in reporting to auditors, investors, and regulators

Organizational Benefits

- Improved group financial reporting accuracy and consistency
- Compliance with international accounting standards (e.g., IFRS)
- Reduced audit findings and reporting errors
- Strengthened financial transparency across business units

Instructional Methodology

- Step-by-step consolidation walkthroughs
- IFRS-based theory with live examples
- Excel-based group financial statement preparation
- Interactive quizzes and error detection activities
- Peer-based case discussions and instructor coaching

Course Outline

DETAILED 5-DAY COURSE OUTLINE (Customizable) Training Hours: 07:30 AM – 03:30 PM Daily Format: 3–4 Modules | Coffee breaks: 09:30 & 11:15 | Lunch Buffet: 01:00 – 02:00

Day 1: Foundations of Group Accounting

- Module 1 (07:30 – 09:30): Overview of Group Structures and Control Principles
- Module 2 (09:45 – 11:15): IFRS 10: Consolidated Financial Statements
- Module 3 (11:30 – 01:00): Identifying Subsidiaries and Control Criteria

Day 2: Consolidation Process and Adjustments

- Module 4 (07:30 – 09:30): Step-by-Step Consolidation Process
- Module 5 (09:45 – 11:15): Eliminating Intercompany Transactions and Balances
- Module 6 (11:30 – 01:00): Calculating and Accounting for Non-Controlling Interests (NCI)

Day 3: Business Combinations and Goodwill

- Module 7 (07:30 – 09:30): IFRS 3: Business Combinations and Purchase Price Allocation
- Module 8 (09:45 – 11:15): Goodwill Calculation and Impairment Testing (IAS 36)
- Module 9 (11:30 – 01:00): Step Acquisitions and Loss of Control Scenarios

Day 4: Associates, JVs, and Advanced Adjustments

- Module 10 (07:30 – 09:30): Accounting for Associates and Joint Ventures (IAS 28, IFRS 11)
- Module 11 (09:45 – 11:15): Equity Method vs Proportionate Consolidation
- Module 12 (11:30 – 01:00): Foreign Currency Translation and Complex Group Structures

Day 5: Consolidation Case Study and Final Accounts

- Module 13 (07:30 – 09:30): Full Group Consolidation Case Study in Excel
- Module 14 (09:45 – 11:15): Preparing Consolidated Income Statement and Statement of Financial Position
- Module 15 (11:30 – 01:00): Review, Q&A, and Final Consolidation Walkthrough

Certification

Participants will be awarded a Certificate of Completion in Group Financial Statement Preparation, validating their technical proficiency and application of IFRS in consolidation and reporting.

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In-House / Customized Training

Interested in running this course for your team?

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