Real Estate Financial Reporting and Valuation Course

10 – 14 May 2027
Montreux

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Training Center

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Ref: 1033_176198 **Date:** 10 – 14 May 2027 **Location:** Montreux **Fees:** 7500 Euro

Overview

Real Estate Financial Reporting and Valuation Course is a one-week advanced course for finance teams, accountants, controllers, valuation analysts, asset managers, investment professionals, auditors, and advisers, who leave with a Property Reporting and Valuation Reconciliation File. Participants connect investment property accounting, fair value measurement, property impairment analysis, valuation-to-ledger reconciliation, and investment property disclosures. The course resolves classification, measurement, evidence, and review gaps through controlled workpapers. Agile Leaders Training Center develops applied real estate financial reporting capability.

Who Should Attend

- Finance teams responsible for property classification, recognition, measurement, and disclosure
- Valuation teams responsible for providing inputs and explaining significant assumptions
- Controllers responsible for ledger integrity, close controls, and management review
- Investment and asset management teams responsible for property performance evidence
- Audit and advisory teams responsible for testing estimates, reconciliations, and disclosures

The course assumes participants already work with financial statements, property data, valuation outputs, or accounting estimates and leaves entity-specific accounting opinions and jurisdictional filings outside its scope.

Departments and Industries

The course supports organizations that own, develop, finance, operate, value, or report real estate assets.

- Financial reporting, accounting, controllership, and consolidation
- Real estate investment, development, and asset management
- Banking, insurance, funds, and institutional investment
- Hospitality, retail, logistics, office, and residential property operations
- Internal audit, external audit support, valuation, and transaction advisory

Learning Objectives

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

- Analyze property classification and recognition decisions
- Apply cost and fair value measurement models
- Evaluate valuation techniques, inputs, and control evidence
- Analyze impairment indicators and recoverable amount interfaces
- Build valuation-to-ledger and disclosure reconciliations
- Review estimates, workpapers, and management conclusions

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Course Agenda

Day 1: Property Classification and Reporting Policy

- Property Use and Accounting Classification Decision Tree
- Investment Property Recognition and Unit-of-Account Matrix
- Owner-Occupied, Development, and Held-for-Sale Boundary Map
- Cost Model and Fair Value Model Policy Register
- Property Data, Contract, and Evidence Intake Checklist

Day 2: Fair Value Measurement and Input Controls

- IFRS 13 Market Participant and Exit Price Framework
- Market, Cost, and Income Approach Selection Matrix
- Observable and Unobservable Input Hierarchy Map
- Valuation Assumption and Source Control Log
- External Valuer Scope and Deliverable Review Checklist

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Day 3: Accounting Measurement and Impairment Interfaces

- IAS 40 Initial and Subsequent Measurement Schedule
- Rental Income and Direct Operating Expense Analysis
- Capital Expenditure and Component Cost Register
- IAS 36 Impairment Indicator Assessment
- Recoverable Amount and Cash-Generating Unit Bridge

Day 4: Reconciliation, Disclosure, and Review

- Valuation Report to General Ledger Reconciliation
- Fair Value Adjustment and Journal Entry Control Sheet
- Investment Property Movement and Disclosure Rollforward
- Accounting Estimate Audit Evidence Index
- Management Review and Governance Sign-Off Checklist

Day 5: Reporting and Valuation Simulation

- Exercise: Resolve Property Classification and Policy Choices
- Exercise: Challenge Valuation Inputs and Assumptions
- Exercise: Record Measurement and Impairment Entries
- Exercise: Reconcile Valuation, Ledger, and Disclosures
- Capstone Exercise: Property Reporting and Valuation Reconciliation File

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Practical Exercises

The course uses suggested activities that require participants to connect property evidence, valuation judgments, accounting treatment, and review records.

- Suggested activity: classify a mixed property portfolio and document policy decisions
- Suggested activity: challenge fair value inputs and trace supporting source evidence
- Suggested activity: reconcile an external valuation to ledger balances and proposed entries
- Suggested activity: assemble disclosures and management review evidence for a reporting file

FAQs

Who suits real estate financial reporting and valuation training?

The course suits experienced finance, accounting, valuation, investment, asset management, audit, and advisory professionals. It assumes familiarity with financial statements and property or valuation evidence and does not provide entity-specific accounting opinions.

How does real estate financial reporting differ from property appraisal training?

Real estate financial reporting connects classification, accounting policy, measurement, ledger entries, disclosures, and audit evidence. Property appraisal training concentrates on developing an opinion of property value from market, income, and cost evidence.

How are external property valuations reconciled to financial statements?

Reconciliation starts with the reporting unit, valuation date, property rights, model, and assumptions, then identifies separate assets and liabilities, accounting adjustments, journal entries, carrying-amount movements, and disclosure effects.

When does property impairment analysis apply in financial reporting?

Property impairment analysis applies when the relevant accounting model requires it and indicators exist. Teams compare carrying amount with recoverable amount while distinguishing assets measured under a fair value model and documenting cash-generating unit judgments where relevant.

What evidence supports real estate fair value measurement?

Support includes property records, contracts, market transactions, rental and operating data, valuation methods, source documentation, input hierarchy judgments, sensitivity analysis, reconciliations, expert competence evidence, and management review records.

Conclusion

Participants take back a Property Reporting and Valuation Reconciliation File linking classification, measurement policy, valuation evidence, accounting entries, impairment analysis, disclosures, and review approvals. It creates a traceable connection between property facts and reported balances. Teams can use the file to challenge estimates, support the close, and respond to audit review.