Group Accounting and Consolidated Financial Statements Course

15 – 19 March 2027
Addis Ababa

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Ref: 436_223654 **Date:** 15 – 19 March 2027 **Location:** Addis Ababa **Fees:** 4500 Euro

Overview

Group Accounting and Consolidated Financial Statements Course is a one-week intermediate course for group accountants, consolidation specialists, controllers, reporting managers, auditors, and finance professionals, who leave with a Group Consolidation and Investment Accounting File. The course connects control assessment, acquisition accounting, consolidation, investment accounting, elimination entries, foreign operations, and group reporting controls in one close process. Agile Leaders Training Center provides applied group accounting and consolidation training.

Who Should Attend

- Group reporting functions responsible for consolidated financial statements
- Accounting functions responsible for subsidiary and investment balances
- Financial control functions responsible for close governance and reconciliations
- Assurance functions responsible for reviewing consolidation evidence
- Corporate finance functions responsible for ownership changes and disposals
- Shared service functions responsible for intercompany accounting

The course assumes participants already prepare, supply, reconcile, or review entity-level financial information and leaves out introductory bookkeeping and broad financial reporting surveys.

Departments and Industries

The course supports departments that prepare, control, analyze, or assure group financial information across corporate, financial, industrial, and advisory organizations.

- Group finance, controllership, and external reporting
- Shared services and intercompany accounting operations
- Internal audit, external assurance, and risk functions
- Banking, insurance, and investment organizations
- Manufacturing, energy, and infrastructure groups
- Professional services and reporting transformation teams

Learning Objectives

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

- Apply IFRS 10 control tests to define a consolidation perimeter
- Build IFRS 3 acquisition schedules for net assets, goodwill, and non-controlling interests
- Use consolidation worksheets to eliminate intercompany balances and unrealized profit
- Analyze foreign operations, ownership changes, and partial disposals
- Apply IAS 28 equity method accounting to associates and joint ventures
- Evaluate group reporting controls, disclosures, and supporting evidence

Course Agenda

Day 1: Control and Consolidation Perimeter

- IFRS 10 Control Assessment Matrix
- Power, Variable Returns, and Linkage Decision Tree
- Consolidation Perimeter Register
- Reporting Date and Accounting Policy Alignment Checklist
- Group Reporting Data Request Pack

Day 2: Acquisition Accounting

- IFRS 3 Acquisition Method Process Map
- Identifiable Net Assets Fair Value Schedule
- Consideration Transferred Reconciliation
- Goodwill or Bargain Purchase Calculation
- Non-Controlling Interest Measurement Worksheet

Day 3: Consolidation Mechanics

- Consolidation Worksheet and Trial Balance Mapping
- Intercompany Balance and Transaction Elimination
- Unrealized Profit Elimination Schedule
- Intragroup Dividends and Investment Elimination
- Foreign Operation Translation Reserve Bridge

Day 4: Investment Accounting and Ownership Changes

- IAS 28 Significant Influence Assessment
- Equity Method Roll-Forward
- IFRS 11 Joint Arrangement Classification
- Ownership Change and Partial Disposal Reconciliation
- IFRS 12 Group Interest Disclosure Checklist

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Day 5: Group Accounting Practice

- Exercise: Control and Perimeter Assessment
- Exercise: Acquisition and Goodwill Schedule
- Exercise: Elimination and Translation Entries
- Exercise: Associate and Joint Venture Accounting
- Capstone Exercise: Group Consolidation and Investment Accounting File

Practical Exercises

The course includes the following suggested activities:

- Suggested activity: assess control indicators and document the consolidation perimeter for a multi-entity structure.
- Suggested activity: calculate identifiable net assets, consideration, non-controlling interests, and goodwill for an acquisition.
- Suggested activity: post elimination entries for intercompany balances, transactions, dividends, and unrealized profit.
- Suggested activity: assemble consolidation, investment, translation, disclosure, and control schedules into a group accounting file.

FAQs

Who suits this group accounting course, and what does it assume?

The course suits finance, control, reporting, consolidation, and assurance functions and assumes practical exposure to entity accounts, reporting packs, reconciliations, or financial statement review.

How does this course differ from a general IFRS course?

This course concentrates on group structures, acquisitions, eliminations, investments, and consolidation files, while a general IFRS course surveys recognition and measurement requirements across many unrelated transaction types.

How is control assessed for consolidated financial statements?

Control assessment considers power over relevant activities, exposure or rights to variable returns, and the ability to use power to affect those returns.

When is the equity method used for an investment?

The equity method is commonly applied when an investor has significant influence over an associate or accounts for a qualifying joint venture under the applicable reporting framework.

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What is eliminated during consolidation?

Consolidation eliminates the parent investment against relevant equity and removes intragroup balances, transactions, income, expenses, dividends, and unrealized gains or losses so the group is presented as one economic entity.

Conclusion

Participants take back a Group Consolidation and Investment Accounting File containing perimeter, acquisition, elimination, translation, equity method, ownership change, disclosure, and control schedules. The file turns entity submissions into a traceable consolidation sequence. It gives reporting teams a working structure for preparing entries, resolving differences, reviewing judgments, and supporting the group close.