



ACCOUNTING AND FINANCE | AF-045

Consolidated Financial Statements

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Course content

Why Attend

Groups must combine the results of parents, subsidiaries, joint ventures and associates into consolidated financial statements. Consolidation involves complex eliminations and judgements.

This Aractech course covers control under IFRS 10, consolidation procedures, goodwill and non-controlling interests, intragroup eliminations, foreign subsidiaries, associates and joint ventures, changes in ownership and consolidation processes. Participants prepare consolidated statements.

Course Methodology

- Worked consolidations
- Spreadsheet labs
- Case studies
- Group discussions
- Reviews

Course Objectives

- Assess control under IFRS 10
- Perform consolidation procedures
- Account for goodwill and non-controlling interests
- Eliminate intragroup balances and transactions
- Consolidate foreign subsidiaries
- Account for associates, joint ventures and ownership changes

Target Audience

- Group accountants
- Financial controllers

Course content

- Consolidation specialists
- Auditors

Course outline

Detailed course outline

Day-by-day outline for Consolidated Financial Statements.

Day 1 - Control and Group Structures

- 09:00-09:45 | Control assessment
- 09:45-10:30 | Group structures
- 10:30-11:00 | Scope
- 11:00-11:30 | Coffee break
- 11:30-11:45 | Scope (continued)
- 11:45-12:30 | Reporting dates
- 12:30-14:00 | Exercise: Control analysis

Day 2 - Consolidation Basics

- 09:00-09:45 | Consolidation process
- 09:45-10:30 | Goodwill
- 10:30-11:00 | Non-controlling interests
- 11:00-11:30 | Coffee break
- 11:30-11:45 | Non-controlling interests (continued)
- 11:45-12:30 | Fair value adjustments
- 12:30-14:00 | Lab: Simple consolidation

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Day 3 - Eliminations

- 09:00-09:45 | Intragroup balances
- 09:45-10:30 | Unrealised profits
- 10:30-11:00 | Dividends
- 11:00-11:30 | Coffee break
- 11:30-11:45 | Dividends (continued)
- 11:45-12:30 | Intragroup loans
- 12:30-14:00 | Exercise: Eliminations

Day 4 - Foreign Operations and Associates

- 09:00-09:45 | Foreign currency translation
- 09:45-10:30 | Associates
- 10:30-11:00 | Joint ventures
- 11:00-11:30 | Coffee break
- 11:30-11:45 | Joint ventures (continued)
- 11:45-12:30 | Equity method
- 12:30-14:00 | Case study: Multinational group

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Day 5 - Ownership Changes and Process

- 09:00-09:54 | Acquisitions and disposals
- 09:54-10:48 | Step acquisitions
- 10:48-11:00 | Consolidation process
- 11:00-11:30 | Coffee break
- 11:30-12:12 | Consolidation process (continued)
- 12:12-13:06 | Systems and controls
- 13:06-14:00 | Capstone: Group consolidation

Seminar dates

Available seminar dates

Live dates and pricing for Consolidated Financial Statements generated from the course details page.

Date	Location	Format	Fee
16 - 20 November 2026	Frankfurt	Classroom	€1,875
7 - 11 December 2026	Rome	Classroom	€3,460
11 - 15 January 2027	Cape Town	Classroom	€1,625
8 - 12 February 2027	Barcelona	Classroom	€2,815
8 - 12 March 2027	Paris	Classroom	€3,825
12 - 16 April 2027	Frankfurt	Classroom	€1,875
10 - 14 May 2027	Barcelona	Classroom	€2,815
14 - 18 June 2027	Frankfurt	Classroom	€1,875
12 - 16 July 2027	Rome	Classroom	€3,460
9 - 13 August 2027	Vienna	Classroom	€3,225

Seminar dates

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Live dates and pricing for Consolidated Financial Statements generated from the course details page.

Date	Location	Format	Fee
13 - 17 September 2027	Barcelona	Classroom	€2,815
11 - 15 October 2027	Paris	Classroom	€3,825
8 - 12 November 2027	Frankfurt	Classroom	€1,875
13 - 17 December 2027	Barcelona	Classroom	€2,815
16 - 20 November 2026	Online / Live	Online / Live	€1,815
7 - 11 December 2026	Online / Live	Online / Live	€1,815
11 - 15 January 2027	Online / Live	Online / Live	€1,815
8 - 12 February 2027	Online / Live	Online / Live	€1,815
8 - 12 March 2027	Online / Live	Online / Live	€1,815
12 - 16 April 2027	Online / Live	Online / Live	€1,815

Seminar dates

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Date	Location	Format	Fee
10 - 14 May 2027	Online / Live	Online / Live	€1,815
14 - 18 June 2027	Online / Live	Online / Live	€1,815
12 - 16 July 2027	Online / Live	Online / Live	€1,815
9 - 13 August 2027	Online / Live	Online / Live	€1,815
13 - 17 September 2027	Online / Live	Online / Live	€1,815
11 - 15 October 2027	Online / Live	Online / Live	€1,815
8 - 12 November 2027	Online / Live	Online / Live	€1,815
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