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Global Learning for Operational Leaders



ACCOUNTING AND FINANCE | AF-064

Intercompany Accounting and Reconciliation

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Course content

Why Attend

In groups with many legal entities, intercompany transactions are a frequent source of delay and error at period end. Mismatched balances, inconsistent cut-off, currency differences and unclear ownership can hold up consolidation, distort results and attract audit findings.

This Intercompany Accounting and Reconciliation training course gives participants a structured approach to recording, matching, reconciling, settling and eliminating intercompany transactions. Participants learn how to design intercompany policies and agreements, manage netting and settlement, resolve differences quickly and prepare reliable eliminations for consolidated financial statements.

Course Methodology

• Participants work through a multi-entity case study using spreadsheets to record transactions, run reconciliations, analyse differences and prepare eliminations. Group discussions, process design workshops and control reviews help participants transfer the techniques to their own group structures.

Course Objectives

• Explain the types of intercompany transactions and their accounting treatment

• Design an intercompany policy covering agreements, pricing, cut-off and settlement

• Establish efficient matching and reconciliation processes across entities

• Investigate and resolve intercompany differences, including currency effects

• Manage intercompany netting, settlement and cash flows

• Prepare consolidation eliminations for balances, transactions and unrealised profits

Target Audience

• Group and consolidation accountants

• Financial controllers of subsidiaries and regional entities

• Shared service centre accounting teams

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Course content

- Record-to-report process owners

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Course outline

Detailed course outline

Day-by-day outline for Intercompany Accounting and Reconciliation.

Day 1 - Intercompany Fundamentals

- 09:00-09:34 | Group Structures: Parents, subsidiaries, branches and joint arrangements
- 09:34-10:08 | Types of Intercompany Transactions: Sales, services, loans, recharges and dividends
- 10:08-10:42 | Accounting Treatment: Recording transactions consistently in each entity
- 10:42-11:00 | Common Problems: Timing, currency, coding and pricing mismatches
- 11:00-11:30 | Coffee break
- 11:30-11:46 | Common Problems: Timing, currency, coding and pricing mismatches (continued)
- 11:46-12:20 | Impact on the Close: Delays, adjustments and audit risk
- 12:20-12:53 | Roles and Responsibilities: Entities, group finance, treasury and tax
- 12:53-14:00 | Case Study: Diagnosing intercompany issues in a regional group

Day 2 - Policy and Process Design

- 09:00-09:30 | Intercompany Policy: Agreements, invoicing rules, cut-off and dispute resolution
- 09:30-10:00 | Intercompany Agreements: Service, supply and financing terms
- 10:00-10:30 | Charging Mechanisms: Allocations, recharges and service fees
- 10:30-11:00 | Transfer Pricing Interface: Aligning accounting with tax policy
- 11:00-11:30 | Coffee break
- 11:30-12:30 | Master Data: Counterparty codes and chart of accounts design
- 12:30-13:00 | Process Calendars: Aligning timelines across entities
- 13:00-14:00 | Workshop: Drafting an intercompany policy framework

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Day 3 - Matching and Reconciliation

- 09:00-09:34 | Matching Principles: Transaction-level versus balance-level matching
- 09:34-10:08 | Reconciliation Procedures: Templates, thresholds and sign-off
- 10:08-10:42 | Investigating Differences: Systematic root cause analysis
- 10:42-11:00 | Foreign Currency Effects: Rates, revaluation and translation differences
- 11:00-11:30 | Coffee break
- 11:30-11:46 | Foreign Currency Effects: Rates, revaluation and translation differences (continued)
- 11:46-12:20 | Resolving Disputes: Escalation and decision rights
- 12:20-12:53 | Reconciliation Reporting: Ageing of differences and management visibility
- 12:53-14:00 | Practical Exercise: Reconciling a set of intercompany balances

Day 4 - Settlement and Consolidation

- 09:00-09:34 | Settlement Processes: Timeliness, netting and payment methods
- 09:34-10:08 | Netting Centres and In-House Banks: Benefits and controls
- 10:08-10:42 | Intercompany Loans: Interest, documentation and repayment tracking
- 10:42-11:00 | Elimination Entries: Balances, revenues, expenses and dividends
- 11:00-11:30 | Coffee break
- 11:30-11:46 | Elimination Entries: Balances, revenues, expenses and dividends (continued)
- 11:46-12:20 | Unrealised Profits in Inventory and Assets: Calculation and elimination
- 12:20-12:53 | Non-Controlling Interests and Partial Ownership: Key considerations
- 12:53-14:00 | Workshop: Preparing consolidation eliminations

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Day 5 - Control, Automation and Continuous Improvement

- 09:00-09:34 | Internal Controls: Preventive and detective controls for intercompany processes
- 09:34-10:08 | Key Metrics: Unmatched balances, ageing and settlement timeliness
- 10:08-10:42 | Technology Options: ERP functionality, matching tools and intercompany hubs
- 10:42-11:00 | Automation Roadmap: Prioritising improvements and building the business case
- 11:00-11:30 | Coffee break
- 11:30-12:19 | Automation Roadmap: Prioritising improvements and building the business case (continued)
- 12:19-12:53 | Audit Readiness: Documentation and evidence
- 12:53-13:27 | Change Management: Engaging entity controllers across the group
- 13:27-14:00 | Action Plan: Improving intercompany processes in participants' organisations

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Seminar dates

Available seminar dates

Live dates and pricing for Intercompany Accounting and Reconciliation generated from the course details page.

Date	Location	Format	Fee
21 - 25 December 2026	London	Classroom	**€2,915**
7 - 11 December 2026	Barcelona	Classroom	**€2,275**
14 - 18 December 2026	Frankfurt	Classroom	**€2,175**
18 - 22 January 2027	London	Classroom	**€2,915**
25 - 29 January 2027	Barcelona	Classroom	**€2,275**
4 - 8 January 2027	Frankfurt	Classroom	**€2,175**
11 - 15 January 2027	Munich	Classroom	**€2,425**
22 - 26 February 2027	London	Classroom	**€2,915**
1 - 5 February 2027	Barcelona	Classroom	**€2,275**
8 - 12 February 2027	Frankfurt	Classroom	**€2,175**

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Seminar dates

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Live dates and pricing for Intercompany Accounting and Reconciliation generated from the course details page.

Date	Location	Format	Fee
15 - 19 February 2027	Paris	Classroom	**€2,810**
1 - 5 March 2027	London	Classroom	**€2,915**
8 - 12 March 2027	Barcelona	Classroom	**€2,275**
15 - 19 March 2027	Frankfurt	Classroom	**€2,175**
22 - 26 March 2027	Rome	Classroom	**€2,830**
12 - 16 April 2027	London	Classroom	**€2,915**
19 - 23 April 2027	Barcelona	Classroom	**€2,275**
26 - 30 April 2027	Frankfurt	Classroom	**€2,175**
5 - 9 April 2027	Vienna	Classroom	**€3,425**
17 - 21 May 2027	London	Classroom	**€2,915**

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Seminar dates

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Date	Location	Format	Fee
24 - 28 May 2027	Barcelona	Classroom	**€2,275**
3 - 7 May 2027	Frankfurt	Classroom	**€2,175**
10 - 14 May 2027	Amsterdam	Classroom	**€3,215**
21 - 25 June 2027	London	Classroom	**€2,915**
7 - 11 June 2027	Barcelona	Classroom	**€2,275**
14 - 18 June 2027	Frankfurt	Classroom	**€2,175**
5 - 9 July 2027	London	Classroom	**€2,915**
12 - 16 July 2027	Barcelona	Classroom	**€2,275**
19 - 23 July 2027	Frankfurt	Classroom	**€2,175**
26 - 30 July 2027	Dubai	Classroom	**€2,845**

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Date	Location	Format	Fee
9 - 13 August 2027	London	Classroom	**€2,915**
16 - 20 August 2027	Barcelona	Classroom	**€2,275**
23 - 27 August 2027	Frankfurt	Classroom	**€2,175**
2 - 6 August 2027	Geneva	Classroom	**€3,315**
20 - 24 September 2027	London	Classroom	**€2,915**
6 - 10 September 2027	Barcelona	Classroom	**€2,275**
13 - 17 September 2027	Frankfurt	Classroom	**€2,175**
25 - 29 October 2027	London	Classroom	**€2,915**
4 - 8 October 2027	Barcelona	Classroom	**€2,275**
11 - 15 October 2027	Frankfurt	Classroom	**€2,175**

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Seminar dates

Available seminar dates

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Date	Location	Format	Fee
18 - 22 October 2027	Kuala lumpur	Classroom	**€2,425**
1 - 5 November 2027	London	Classroom	**€2,915**
8 - 12 November 2027	Barcelona	Classroom	**€2,275**
15 - 19 November 2027	Frankfurt	Classroom	**€2,175**
22 - 26 November 2027	Madrid	Classroom	**€3,400**
13 - 17 December 2027	London	Classroom	**€2,915**
20 - 24 December 2027	Barcelona	Classroom	**€2,275**
27 - 31 December 2027	Frankfurt	Classroom	**€2,175**
6 - 10 December 2027	Munich	Classroom	**€2,425**
21 - 25 December 2026	Online / Live	Online / Live	**€1,625**

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Live dates and pricing for Intercompany Accounting and Reconciliation generated from the course details page.

Date	Location	Format	Fee
7 - 11 December 2026	Online / Live	Online / Live	**€1,625**
14 - 18 December 2026	Online / Live	Online / Live	**€1,625**
18 - 22 January 2027	Online / Live	Online / Live	**€1,625**
25 - 29 January 2027	Online / Live	Online / Live	**€1,625**
4 - 8 January 2027	Online / Live	Online / Live	**€1,625**
11 - 15 January 2027	Online / Live	Online / Live	**€1,625**
22 - 26 February 2027	Online / Live	Online / Live	**€1,625**
1 - 5 February 2027	Online / Live	Online / Live	**€1,625**
8 - 12 February 2027	Online / Live	Online / Live	**€1,625**
15 - 19 February 2027	Online / Live	Online / Live	**€1,625**

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Date	Location	Format	Fee
1 - 5 March 2027	Online / Live	Online / Live	**€1,625**
8 - 12 March 2027	Online / Live	Online / Live	**€1,625**
15 - 19 March 2027	Online / Live	Online / Live	**€1,625**
22 - 26 March 2027	Online / Live	Online / Live	**€1,625**
12 - 16 April 2027	Online / Live	Online / Live	**€1,625**
19 - 23 April 2027	Online / Live	Online / Live	**€1,625**
26 - 30 April 2027	Online / Live	Online / Live	**€1,625**
5 - 9 April 2027	Online / Live	Online / Live	**€1,625**
17 - 21 May 2027	Online / Live	Online / Live	**€1,625**
24 - 28 May 2027	Online / Live	Online / Live	**€1,625**

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3 - 7 May 2027	Online / Live	Online / Live	**€1,625**
10 - 14 May 2027	Online / Live	Online / Live	**€1,625**
21 - 25 June 2027	Online / Live	Online / Live	**€1,625**
7 - 11 June 2027	Online / Live	Online / Live	**€1,625**
14 - 18 June 2027	Online / Live	Online / Live	**€1,625**
5 - 9 July 2027	Online / Live	Online / Live	**€1,625**
12 - 16 July 2027	Online / Live	Online / Live	**€1,625**
19 - 23 July 2027	Online / Live	Online / Live	**€1,625**
26 - 30 July 2027	Online / Live	Online / Live	**€1,625**
9 - 13 August 2027	Online / Live	Online / Live	**€1,625**

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Date	Location	Format	Fee
16 - 20 August 2027	Online / Live	Online / Live	**€1,625**
23 - 27 August 2027	Online / Live	Online / Live	**€1,625**
2 - 6 August 2027	Online / Live	Online / Live	**€1,625**
20 - 24 September 2027	Online / Live	Online / Live	**€1,625**
6 - 10 September 2027	Online / Live	Online / Live	**€1,625**
13 - 17 September 2027	Online / Live	Online / Live	**€1,625**
25 - 29 October 2027	Online / Live	Online / Live	**€1,625**
4 - 8 October 2027	Online / Live	Online / Live	**€1,625**
11 - 15 October 2027	Online / Live	Online / Live	**€1,625**
18 - 22 October 2027	Online / Live	Online / Live	**€1,625**

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1 - 5 November 2027	Online / Live	Online / Live	**€1,625**
8 - 12 November 2027	Online / Live	Online / Live	**€1,625**
15 - 19 November 2027	Online / Live	Online / Live	**€1,625**
22 - 26 November 2027	Online / Live	Online / Live	**€1,625**
13 - 17 December 2027	Online / Live	Online / Live	**€1,625**
20 - 24 December 2027	Online / Live	Online / Live	**€1,625**
27 - 31 December 2027	Online / Live	Online / Live	**€1,625**
6 - 10 December 2027	Online / Live	Online / Live	**€1,625**