

### Consolidation of Accounts in accordance with IAS\_IFRS standards

#### **General Objectives:**

The aim of this Course is to equip participants with the necessary knowledge to carry out the consolidation of accounts in accordance with the IAS-IFRS Standards.

#### **Specific Objectives:**

At the end of this Course participants will know how to:

- Understand consolidated accounts;
- Make a financial diagnosis of a group;
- Understand the content of the annexes;
- Evaluate the impact of IFRS standards on financial analysis.

#### **Recipients:**

This course is essentially aimed at financial analysts, credit managers and managers in the areas of finance, accounting and management.

#### **Duration:**

18 Hours

#### **Content Program:**

##### **Module I - Understanding group accounts**

- Defining the scope of consolidation: specific features of IFRS rules.
- Percentage of interest and control:
  - Consolidation methods;
- Understanding consolidated equity:
  - Calculation and analysis of the acquisition gap;
  - Different forms of control.

##### **Module II - Conducting the financial analysis of a group**

- Interpreting changes in the perimeter;
- Explore sector information;
- The specific ratios of consolidated accounts;

- Elucidate the annexes and the management report.

### **Module III - Familiarizing yourself with the ifrs standards**

- The keys to reading IFRS standards;
- The applications of the fair value principle, its impact on profit and loss and equity;
- The particularities of the presentation of the accounting situation.

### **Module IV - Assessing activity and profitability under IFRS standards**

- Recognition of turnover;
- The impact of depreciation rules on results;
- Depreciation of assets (IAS 36): processes and interest for analysis;
- New profitability indicators.

### **Module V - Assessing the financial structure/IFRS standards**

- Valuation rules for tangible and financial assets;
- Conditions for identifying intangible assets;
- The new debt situation, leasing contracts, retirement funds;
- Ad hoc entity "deconsolidation" rules;
- Fair value valuation of derivative instruments.
- The equity variation framework;
- The significance of deferred taxes.

### **Module VI - Conducting a financial analysis by flows**

- Specificity of the IFRS consolidated flows framework;
- Assessing the dynamics between activity and investment, financial policy;
- Identifying cash crises.