

Preparing the consolidated statement of changes in shareholders' equity

WHO SHOULD ATTEND?

Financial, Consolidation and Accounting Managers
– Consolidation Managers – Chartered Accountants,
External Auditors

Prerequisites: *It is recommended that you have a thorough understanding of the principles and methods involved in drawing up consolidated financial statements, for example by attending the "Consolidation in IFRS – Principles and method" training course on page 99 of this catalog.*

OBJECTIVES

- › Learn how to prepare or audit the consolidated statement of changes in shareholders' equity
- › Understand the financial statements (statement of comprehensive income and statement of changes in shareholders' equity)
- › Be able to use the individual statement of changes in shareholders' equity as a tool to check the entire consolidation process

WHY YOU SHOULD ATTEND?

- › The statement of changes in shareholders' equity is mandatory under both French GAAP and IFRS, and its preparation requires methodology and rigor. It is essential for analyzing and auditing consolidation, as it traces all transactions with an impact on net income, OCI and shareholders' equity.

After this two-day training, you will be able to prepare, analyze and audit the consolidated statement of changes in shareholders' equity.

DURATION: 2 DAYS

DATES*: 11-12/03/24
17-18/06/24
09-10/09/24
02-03/12/24

PRICE EXCL. VAT: 2 200 €

(*) Delivery method: face-to-face, subject to change according to your requests and/or health conditions.

DETAILED CONTENT

- › **The required format of the statement of changes in shareholders' equity (IFRS and French GAAP)**
- › **Prepare an individual contributive statement of changes in shareholders' equity**
 - Impact of non-controlling interest at entity level and at Group level
- › **Check consolidation entries**
 - The different methods to consolidate (local accounts versus adjusted accounts)
 - The special case of IFRS entries directly reported in OCI: financial instruments, employee benefits and others
- › **Monitor intercompany transactions**
 - Check the correct elimination of dividends, share capital increases...
 - Account for shares transfer within the scope of consolidation
- › **Currency translation issues**
 - Understand and audit CTA (Cumulative Translation Adjustment)
 - Hedge accounting and recycling to profit and loss: accounting treatment and impact in the statement of changes in shareholders' equity
- › **New acquisitions and increases in the percentage of ownership**
 - Acquisition method and goodwill determination
 - Variation of percentage interest without change in consolidation scope
- › **Disposal of percentage interest**
 - Consequences of a total versus partial disposal: impact on goodwill and CTA
- › **Specific cases**
 - Changes in accounting policies and errors
 - Cancellation of treasury shares
 - Stock options plans

INSTRUCTIONAL APPROACH AND LEARNING ASSESSMENT

- **Prior to the session:** self-assessment quiz
- **During the session:** for each topic covered, real-life examples are taken from published financial statements. Case studies with accounting entries, interactive quizzes and exchanges ensure knowledge acquisition throughout the training.
- **After the session:** documentary inputs (synthesis, articles, video).
The trainer is available to answer any follow-up questions participants may have.

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Tel +33 (0) 1 53 17 39 00 - formation@finharmony.net