

Obtaining control and changing the consolidation scope

WHO SHOULD ATTEND?

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

Prerequisites: *it is recommended to master the main consolidation principles and methods, for example by having attended “Consolidation in IFRS – Principles and methods” see page 99.*

OBJECTIVES

- › Identify business combinations and apply IFRS 3
- › Be able to account for the transactions leading to scope variations, transactions with non-controlling interests, capital increases, mergers
- › Audit the consequences of those transactions in the consolidated financial statements

WHY YOU SHOULD ATTEND?

- › In groups, changes in scope are frequent. Knowing the accounting impact of share acquisitions and disposals on the consolidated financial statements is therefore essential.

In 3 days, this training course will enable you to acquire a robust methodology for dealing with changes in scope and understanding the impacts on the balance sheet, income statement and cash flow statement.

DETAILED CONTENT

› Goodwill recognition

- Full goodwill or partial goodwill: what difference?
- Goodwill accounting and follow-up

› Business combinations and Step Acquisitions method

- Key principles of IFRS 3
- Assess and account for business combinations
 - . PPA (Purchase Price Allocation): Identify assets, liabilities and contingent liabilities acquired
 - . Measure earn out and guaranties
 - . Step Acquisitions methodology

› Sales and purchases of shares

- Variation of interest percentage without change in consolidation scope
- Acquisition of non-consolidated shares and equity-accounted shares
- Sales with loss of control or significant influence

› Commitments to purchase non-controlling interests

› Internal group restructuring

- Capital increases
- Mergers
- Intragroup sales of shares

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. Practical cases 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.

DURATION: 3 DAYS

DATES*: 20-21-22/03/24
26-27-28/06/24
25-26-27/09/24
18-19-20/12/24

PRICE EXCL. VAT: 2 750 €

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

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