

# Practical aspects of consolidation of the accounts

Hands-on course of 2 days - 14h

Ref.: CCO - Price 2024: €1 340 (excl. taxes)

## THE PROGRAMME

last updated: 01/2018

### 1) Understanding the regulatory framework

- Requirement to prepare consolidated accounts.
- Texts in force, French standards and IFRS.
- Differences between French and international standards.
- Treatment of closure dates.

### 2) Determining the scope of consolidation

- Different types of control: exclusive, joint, significant influence.
- Exclusions from scope.
- Calculation of the percentages of voting rights.
- Companies included and excluded: what rules apply?

*Hands-on work* : Hands-on work Define the scope of consolidation. Establish the organizational structure of the group.

### 3) Using the methods of consolidation

- Calculation of percentage of interests.
- Overall proportional integration of the equity method of accounting.

*Hands-on work* : Hands-on work Calculation of percentages of control and interest.

### 4) Understanding the main restatements

- Obligatory restatements.
- Standardization of the accounts.
- Elimination of entries of a fiscal nature.
- Activation of finance lease contracts.
- Pension commitments.
- Translation variations.
- Long-term contracts.
- Eliminating the impact of intra-group transactions.

*Hands-on work* : Hands-on work Propose elimination entries to record in the Consolidation Journal.

### 5) Determining deferred taxes

- Identifying the sources of deferred taxation.
- Tax returns.
- Consolidation entries.
- Losses carried forward.
- Determine the deferred taxation.

*Hands-on work* : Hands-on work Based on the elements to be included and deducted, record all the consequences of tax-deferral until 31/12/N.

### 6) Processing disposal transactions

- Concept of intragroup eliminations.

#### TRAINER QUALIFICATIONS

The experts leading the training are specialists in the covered subjects. They have been approved by our instructional teams for both their professional knowledge and their teaching ability, for each course they teach. They have at least five to ten years of experience in their field and hold (or have held) decision-making positions in companies.

#### ASSESSMENT TERMS

The trainer evaluates each participant's academic progress throughout the training using multiple choice, scenarios, hands-on work and more. Participants also complete a placement test before and after the course to measure the skills they've developed.

#### TEACHING AIDS AND TECHNICAL RESOURCES

- The main teaching aids and instructional methods used in the training are audiovisual aids, documentation and course material, hands-on application exercises and corrected exercises for practical training courses, case studies and coverage of real cases for training seminars.
- At the end of each course or seminar, ORSYS provides participants with a course evaluation questionnaire that is analysed by our instructional teams.
- A check-in sheet for each half-day of attendance is provided at the end of the training, along with a course completion certificate if the trainee attended the entire session.

#### TERMS AND DEADLINES

Registration must be completed 24 hours before the start of the training.

#### ACCESSIBILITY FOR PEOPLE WITH DISABILITIES

Do you need special accessibility accommodations? Contact Mrs. Fosse, Disability Manager, at [psh-accueil@ORSYS.fr](mailto:psh-accueil@ORSYS.fr) to review your request and its feasibility.

- Calculation of goodwill and elimination of consolidated investments.

*Hands-on work* : Hands-on work Calculate the valuation difference, the goodwill, and record the entries in the Consolidation Journal.

#### 7) Presenting the consolidated accounts

- Concepts of minority interests and "Goodwill".
- Distribution of equity.
- Contents of the consolidated accounts.
- Consolidation return.

*Hands-on work* : Hands-on work

## DATES

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### REMOTE CLASS

2025 : 13 Mar, 19 Jun, 15 Sep, 11  
Dec