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COURSE BROCHURE

Advanced Group Consolidation and Reporting Training Course

18 – 29 January 2027
Casablanca

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Registered in the United Kingdom and Saudi Arabia

Advanced Group Consolidation and Reporting Training Course

Ref: 574_21185 **Date:** 18 – 29 January 2027 **Location:** Casablanca **Fees:** 6800 GBP

Group Consolidation and Reporting is a 2-week advanced training course for group reporting accountants, consolidation leads and financial controllers, and each participant assembles a group consolidation pack covering the control assessment, elimination schedules, minority interest workings and board commentary. Groups keep adding subsidiaries, ventures and overseas operations, so reliable consolidated accounts decide how quickly a board sees its true position. Jupiter Prime Training designed it around the multi-entity group close.

Why Group Consolidation and Reporting Matters Now

Three forces shape group reporting today: acquisitions and restructurings that change the group perimeter mid-year, foreign operations whose results move with exchange rates, and boards, lenders and auditors who want consolidated figures sooner and with clearer segment detail. A group that consolidates well closes quickly, explains goodwill and minority shares with confidence and avoids late audit adjustments; one that consolidates poorly reports double-counted intragroup revenue, mismatched balances and surprises in equity. The course rests on International Financial Reporting Standards IFRS consolidation requirements, IAS 36 Impairment of Assets for goodwill testing, and disciplined group close procedures.

Who Gains Most from Group Consolidation and Reporting

- Group reporting accountants who prepare the consolidated trial balance and group disclosures
- Consolidation leads who own elimination journals, intragroup matching and the group close timetable
- Subsidiary financial controllers who submit reporting packs and reconcile intercompany balances
- Corporate finance staff who account for acquisitions, disposals and purchase price allocations
- Audit liaison and technical accounting specialists who defend group judgements to external auditors

A holding company finance team that attends together with two or three subsidiary controllers gains most, because consolidation errors usually start where group and entity reporting meet.

Group Consolidation and Reporting Capabilities

Participants learn to move from separate entity ledgers to one set of group accounts, and to explain every bridge between them.

- Assess control, joint control and significant influence over each investee — group perimeter decisions
- Build elimination schedules for intragroup sales, balances, dividends and unrealised profit — consolidation lead sign-off
- Calculate goodwill, non-controlling interests and step acquisition effects — corporate finance and auditors
- Apply translation of foreign operations and track the resulting reserve — group treasury and the board
- Design a group close timetable with reporting packs and intercompany matching — subsidiary controllers
- Communicate consolidated results by segment with clear bridges from entity figures — directors and audit committee

Key Group Consolidation and Reporting Terms

- Control — the power over an investee, exposure to its variable returns and the ability to use that power to affect them.
- Non-Controlling Interest — the equity in a subsidiary not attributable to the parent, shown separately within group equity.
- Intragroup Elimination — a consolidation entry that removes transactions and balances between group entities so the group reports only external activity.
- Unrealised Profit — profit on intragroup sales of goods or assets still held within the group at the reporting date.
- Equity Method — accounting for an associate or joint venture by recognising the investor's share of its profit and net assets.
- Translation Reserve — the equity reserve holding exchange differences arising when foreign operations are translated into the group's presentation currency.

Group Consolidation and Reporting Day by Day

Day 1: The Group Perimeter and Its Pressures

- Group Structures of Holding, Subsidiary and Venture Entities — Reporting Scope
- Acquisitions, Disposals and Restructurings — Perimeter Changes During the Year
- Board, Lender and Auditor Expectations — Speed and Clarity of Group Figures
- IFRS Consolidation Principles Overview — Basis for Group Accounting Policies
- Group Cases From Construction and Retail Holdings — Recurring Consolidation Pitfalls

Day 2: Assessing Control and Influence

- Control Assessment Using Power, Returns and Linkage — Subsidiary Classification
- Potential Voting Rights and Protective Rights — Borderline Control Judgements
- Structured Entities and Special Purpose Vehicles — Hidden Consolidation Obligations
- Significant Influence Indicators — Associate Classification
- Joint Arrangement Classification as Venture or Operation — Accounting Route

Day 3: Acquisition Accounting and Goodwill

- Acquisition Date and Consideration Measurement — Purchase Price Basis
- Fair Value of Identifiable Assets and Liabilities — Purchase Price Allocation
- Goodwill and Bargain Purchase Calculation — Initial Recognition
- Contingent Consideration and Earn-Outs — Later Remeasurement
- Goodwill Impairment Testing Under IAS 36 — Cash-Generating Unit Allocation

Day 4: Non-Controlling Interests and Ownership Changes

- Full and Proportionate Goodwill Methods — Measuring Minority Shares
- Profit and Other Income Attribution — Parent Versus Minority
- Step Acquisitions Achieving Control — Remeasuring Previous Holdings
- Partial Disposals Without Loss of Control — Equity Transactions
- Loss of Control and Deconsolidation — Gain or Loss Recognition

Day 5: Intragroup Eliminations

- Intercompany Matching and Reconciliation Routines — Clean Elimination Inputs
- Intragroup Sales, Purchases and Balances — Elimination Journals
- Unrealised Profit in Inventory and Fixed Assets — Margin Removal
- Intragroup Dividends, Loans and Interest — Income and Balance Eliminations
- Mismatch Resolution and Cut-Off Differences — Timely Settlement Rules

Day 6: Associates and Joint Ventures

- Equity Method Application and Share of Results — Investor Profit Line
- Upstream and Downstream Transaction Adjustments — Investor Share Eliminations
- Losses Exceeding the Investment Carrying Amount — Recognition Limits
- Impairment of Equity-Accounted Investments — Carrying Amount Review
- Joint Operations Line-by-Line Accounting — Share of Assets and Obligations

Day 7: Foreign Operations in the Group

- Functional and Presentation Currency Choices — Translation Basis
- Translation of Foreign Subsidiary Statements — Closing and Average Rates
- Translation Reserve Tracking and Recycling on Disposal — Equity Movements
- Net Investment Hedges and Intragroup Monetary Items — Exchange Difference Placement
- Hyperinflationary Environments Overview — Restatement Awareness

Day 8: Group Close and Consolidated Statements

- Group Reporting Calendar and Pack Design — Timely Subsidiary Submissions
- Consolidation Software and Mapping Structures — Chart of Accounts Alignment
- Consolidated Cash Flow Statement Preparation — Acquisition and Disposal Effects
- Group Statement of Changes in Equity — Minority and Reserve Movements
- Group Disclosures for Subsidiaries, Associates and Ventures — Note Completeness

Day 9: Segment Reporting and Board Analysis

- Operating Segment Identification and Aggregation — Management View Alignment
- Segment Measures and Reconciliation to Group Totals — Consistent Reporting
- Entity-to-Group Bridges for Revenue, Margin and Equity — Explaining Results
- Goodwill Headroom and Minority Share Trends — Board Risk Signals
- Group Results Commentary for Directors — Decision-Ready Narrative

Day 10: Practising the Group Consolidation Pack

- Control and Perimeter Assessment for a Sample Group — Applying Earlier Judgements
- Elimination and Unrealised Profit Schedules — Applying Matching Routines
- Goodwill, Minority and Translation Workings — Applying Acquisition and Currency Methods
- Segment Bridges and Board Commentary — Applying Analysis Methods
- Group Consolidation Pack Completion — Review With Peer Controllers

Applying Group Consolidation and Reporting After the Course

- Run an intercompany matching exercise across all subsidiaries before the next quarter close, set settlement cut-off rules and track unresolved differences to zero.
- Rebuild the goodwill and non-controlling interest workings for one recent acquisition and agree the cash-generating unit allocation with corporate finance before the impairment test.

Group Consolidation and Reporting Questions FAQ

What is group consolidation and reporting and why does it matter now?

Group consolidation and reporting is the preparation of one set of accounts for a parent and the entities it controls or influences. It matters now because acquisitions, ventures and foreign operations keep changing group structures while boards and auditors expect faster, clearer group figures.

Which roles gain most from group consolidation and reporting skills?

Group reporting accountants, consolidation leads, subsidiary controllers, corporate finance staff and technical accounting specialists gain most. You benefit most if you prepare, review or defend consolidated accounts for a multi-entity group.

How does group consolidation and reporting differ from a financial statement analysis course?

It works from inside the group close. A financial statement analysis course reads finished accounts from outside; this course builds them, covering control judgements, eliminations, goodwill, minority interests, translation and segment bridges for a group with many entities.

What will I bring back from group consolidation and reporting?

You bring back a group consolidation pack: a perimeter assessment, elimination and unrealised profit schedules, goodwill and minority workings, translation reserve tracking and board commentary that can be adapted to your own group close.

Group Consolidation and Reporting: The Way Forward

The group consolidation pack first informs the next quarter close, where the consolidation lead uses its elimination schedules and the group controller signs off goodwill and minority workings. Subsidiary controllers rely on its reporting calendar, and directors read its segment bridges. After the first year-end, revisit the perimeter assessment, because acquisitions and disposals can quietly change which entities the group must consolidate.