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COURSE BROCHURE

Investment Accounting and Consolidation Entries Training Course

7 – 11 December 2026
Singapore

Investment Accounting and Consolidation Entries Training Course

Ref: 2220_82183 **Date:** 7 – 11 December 2026 **Location:** Singapore **Fees:** 6900 GBP

Investment Accounting and Consolidation Entries is a 1-week training course for group accountants and financial controllers who record holdings in subsidiaries, associates and joint ventures, and who leave with an investee classification and entries pack. Groups now hold more layered stakes, partial disposals and shared arrangements, so the line between control, joint control and significant influence drives reported earnings. Jupiter Prime Training delivers this course on Investment Accounting and Consolidation Entries.

Why Investment Accounting and Consolidation Entries Matters Now

Three pressures shape investment accounting today. Investors and lenders read group results through covenants and dividend capacity, so a misjudged control call can move gearing and profit at once. Auditors test the judgements behind voting rights, potential votes and shareholder agreements more closely than before. Deal activity brings step acquisitions, partial sales and joint arrangements that each need a distinct entry. The course rests on the international financial reporting principles for control, joint arrangements, equity accounting and financial instrument measurement, described in general terms.

Who Gains Most from Investment Accounting and Consolidation Entries

- Accountants who prepare elimination and non-controlling interest journals at each close
- Controllers who decide how a new stake is classified and measured
- Reporting staff who reconcile investee results received from partners and associates
- Treasury and investment officers who track equity holdings and fair value changes
- Internal reviewers who test the evidence behind control and influence judgements

A group reporting function gains most when its consolidation accountants and investment controllers attend together.

Investment Accounting and Consolidation Entries Capabilities

Participants work through holdings from first assessment to posted journal, testing each judgement against the agreement behind it.

- Assess control, joint control and significant influence from voting and contractual rights — the classification decision
- Build consolidation entries for acquisition, eliminations and non-controlling interests — the group close
- Calculate the equity-accounted carrying amount and share of profit — the associate reporting line
- Apply measurement choices for minority holdings at fair value or amortised cost — the investment committee
- Test step acquisitions and partial disposals for gain or reserve treatment — the controller's judgement memo
- Communicate investment judgements to auditors and audit committees — the year-end sign-off

Key Investment Accounting and Consolidation Entries 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, directly or indirectly, to the parent.
- Equity method — accounting that starts at cost and adjusts for the investor's share of the investee's profit and reserves.
- Significant influence — the power to participate in an investee's financial and operating decisions without control.
- Intragroup elimination — the removal of balances, transactions and unrealised profit between group entities on consolidation.
- Joint arrangement — a contract under which two or more parties share control and need unanimous consent on key decisions.

Investment Accounting and Consolidation Entries Day by Day

Day 1: Classifying the Investee

- Control Assessment Using Voting and Potential Rights — Subsidiary Classification
- Shareholder Agreement Clauses and Protective Rights — Who Directs Activities
- Significant Influence Indicators — Associate Versus Financial Asset Treatment
- Joint Operation Versus Joint Venture Tests — Line-by-Line or Equity Treatment
- Investee Register and Ownership Chart — Group Structure Evidence

Day 2: Building Consolidation Entries

- Acquisition Date Balance Sheet and Fair Value Adjustments — Opening Entries
- Intragroup Balances and Transactions — Elimination Journals at Close
- Unrealised Profit in Inventory and Assets — Downstream and Upstream Adjustments
- Non-Controlling Interest at Fair Value or Proportionate Share — Equity Split
- Consolidation Worksheet Structure — Traceable Journals for Audit

Day 3: Equity Accounting for Associates and Joint Ventures

- Initial Carrying Amount and Implicit Goodwill — Associate Recognition
- Share of Profit, Reserves and Dividends — Carrying Amount Roll-Forward
- Investor-Investee Transactions — Eliminating the Investor's Share of Profit
- Losses Beyond Carrying Amount and Long-Term Interests — Recognition Limits
- Impairment Indicators for Equity-Accounted Holdings — Recoverable Amount Testing

Day 4: Measuring and Changing Holdings

- Fair Value Through Profit or Loss or Through Equity Reserves — Minority Stake Choice
- Amortised Cost for Debt Investments — Effective Interest Calculation
- Step Acquisitions to Control — Remeasuring the Previously Held Interest
- Partial Disposals With and Without Loss of Control — Gain or Reserve Entry
- Disclosure Notes for Interests in Other Entities — Reader Transparency

Day 5: Practising the Investee Classification and Entries Pack

- Multi-Investee Group Case — Applying Classification From Day One
- Full Consolidation Close Simulation — Eliminations and Non-Controlling Interest
- Associate Roll-Forward Exercise — Equity Method in Practice
- Audit Challenge Role-Play on Control Judgements — Evidence and Memo Quality
- Investee Classification and Entries Pack — Register, Journals and Judgement Memos

Applying Investment Accounting and Consolidation Entries After the Course

- Re-test the classification of every holding in the investee register against current shareholder agreements.
- Rebuild the next close's elimination and associate roll-forward journals in a traceable worksheet.

Investment Accounting and Consolidation Entries Questions FAQ

What is Investment Accounting and Consolidation Entries and why does it matter now?

It is the practice of classifying stakes in other entities and posting the journals each class requires. It matters now because layered ownership, partial disposals and closer audit testing make control and influence judgements decisive for reported profit and equity.

Which roles gain most from Investment Accounting and Consolidation Entries?

Group accountants and financial controllers gain most, along with reporting and investment staff. Examples include an industrial holding group and a real estate investor.

How does Investment Accounting and Consolidation Entries differ from a full group reporting course?

It concentrates on classifying holdings and posting their entries. Broader group reporting courses add foreign currency translation, segment reporting and full statement presentation, which sit outside this scope.

What do you bring back from Investment Accounting and Consolidation Entries?

You bring back a classification and entries pack built on a multi-investee case. It holds an investee register, elimination journals, an associate roll-forward and judgement memos you can adapt to your own group.

Investment Accounting and Consolidation Entries: The Way Forward

The investee classification and entries pack first informs whether each holding is consolidated, equity accounted or measured as a financial asset. Group accountants use it at close, controllers use it for new deals and auditors use it to trace judgements. After its first use, revisit holdings whose rights changed during the year and check that memos still match the agreements.