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COURSE BROCHURE

# Securitisation Accounting, Derecognition and Reporting Training Course

25 – 29 October 2027
Barcelona

# Securitisation Accounting, Derecognition and Reporting Training Course

**Ref:** 2225_82401 **Date:** 25 – 29 October 2027 **Location:** Barcelona **Fees:** 5600 GBP

Securitisation Accounting, Derecognition and Reporting is a 1-week training course for treasury, structured finance and accounting staff who must record receivable sales and their vehicles correctly, ending with a securitisation accounting position paper. Funding through asset pools is growing, and auditors, lenders and boards now ask whether transferred assets truly leave the balance sheet. Jupiter Prime Training offers this course on securitisation accounting, derecognition and reporting.

## Why Securitisation Accounting, Derecognition and Reporting Matters Now

Three groups shape the subject today. Treasurers turn to receivable pools for cheaper funding, so more transactions reach the accounts. Auditors probe retained interests, servicing rights and recourse clauses that keep risk with the seller. Investors read disclosures to judge how much exposure remains after a sale. An organisation that accounts well shows a funding transaction honestly and avoids restatements; one that accounts badly may overstate leverage relief, misjudge control of a vehicle or face qualified opinions. The course rests on the risks-and-rewards test, the control assessment and the continuing involvement approach to transferred assets.

## Who Gains Most from Securitisation Accounting, Derecognition and Reporting

- Staff who assemble receivable pools and eligibility criteria for transfer
- Staff who draft journal entries for sales, retained notes and servicing fees
- Staff who assess whether a funding vehicle must be consolidated
- Staff who model waterfall cash flows and tranche balances each period
- Staff who prepare notes on transferred assets and continuing involvement

A treasury desk and the group reporting team that books its funding deals gain most attending together, aligning deal terms with their accounting result.

## Securitisation Accounting, Derecognition and Reporting Capabilities

Participants move from a term sheet and a servicing agreement to journal entries, a consolidation conclusion and disclosure notes that an auditor can trace.

- Assess whether a receivable transfer passes the derecognition tests — for the group controller
- Weigh control indicators to decide on consolidating a funding vehicle — for the audit committee
- Calculate gain or loss on sale with retained notes and servicing assets — for the treasurer
- Build a waterfall model that feeds tranche balances into the ledger — for the reporting team

- Design disclosures for continuing involvement and residual exposure — for investors
- Test how credit enhancement features change the accounting outcome — for deal structurers

## Key Securitisation Accounting, Derecognition and Reporting Terms

- Special purpose vehicle — a separate entity created to buy a receivable pool and issue notes backed by its collections.
- Derecognition — removing a transferred asset from the seller's balance sheet once the required tests are met.
- Tranche — a class of notes with its own rank in collections, interest rate and loss absorption.
- Credit enhancement — a feature such as overcollateralisation or a reserve account that protects senior noteholders from losses.
- Cash flow waterfall — the contractual order in which collections pay fees, interest, principal and residual holders.
- Continuing involvement — any retained interest, recourse promise or servicing role that keeps the seller exposed after a transfer.

## Securitisation Accounting, Derecognition and Reporting Day by Day

## Day 1: Securitisation Structures and Their Accounting Stakes

- Receivable Pool Selection Criteria — Deciding Which Assets Qualify for Transfer
- Vehicle Ownership and Governance Charts — Mapping Who Directs Relevant Activities
- Tranching and Subordination Layers — Seeing Where Losses Fall First
- Credit Enhancement Mechanisms — Judging How Much Risk Stays With Seller
- Term Sheet Reading Drills — Spotting Clauses With Accounting Consequences

## Day 2: Derecognition Tests for Transferred Receivables

- Contractual Rights to Cash Flows — Confirming a Genuine Transfer Exists
- Pass-Through Arrangement Conditions — Testing Remittance and Reinvestment Limits
- Risks and Rewards Comparison — Measuring Variability Before and After Sale
- Control Retention Analysis — Judging Practical Ability to Sell Assets
- Partial Derecognition Cases — Recording Continuing Involvement Balances

## Day 3: Consolidating Funding Vehicles

- Power Over Relevant Activities — Identifying the Decision Maker in Servicing
- Exposure to Variable Returns — Weighing Retained Notes and Fees
- Principal Versus Agent Assessment — Classifying the Servicer's Role
- Consolidation Journal Entries — Eliminating Intragroup Notes and Balances
- Reassessment Triggers — Revisiting Conclusions After Amendments or Defaults

## Day 4: Measurement, Waterfalls and Disclosures

- Gain or Loss on Sale Calculation — Allocating Carrying Amount to Retained Parts
- Servicing Asset and Liability Measurement — Valuing Fees Against Costs
- Waterfall Cash Flow Models — Feeding Tranche Balances Into the Ledger
- Impairment of Retained Interests — Updating Expected Credit Losses on Notes
- Transferred Asset Disclosure Notes — Showing Residual Exposure to Investors

## Day 5: Practising the Securitisation Accounting Position Paper

- Auto Loan and Trade Receivable Cases — Applying Structure Mapping in Two Sectors
- Derecognition Decision Tree Exercise — Applying Transfer and Control Tests
- Vehicle Consolidation Memo Drafting — Applying Power and Returns Analysis
- Audit Challenge Simulation — Defending Measurements and Disclosure Choices
- Securitisation Accounting Position Paper — Completing Conclusions, Entries and Notes

## Applying Securitisation Accounting, Derecognition and Reporting After the Course

- Rerun the derecognition decision tree on one live receivable transfer and document each test outcome for the auditor.
- Rebuild the waterfall model for an existing vehicle so tranche balances reconcile to the ledger each month.

## Securitisation Accounting, Derecognition and Reporting Questions FAQ

### What is securitisation accounting, derecognition and reporting, and why does it matter now?

It is deciding whether transferred receivables leave the balance sheet, whether a vehicle is consolidated and what to disclose. It matters now because more organisations fund themselves through asset pools and auditors examine retained risk closely.

### Which roles gain most from securitisation accounting, derecognition and reporting training?

Treasury, structured finance and accounting staff gain most, especially those who book funding deals or write the related notes.

### How does securitisation accounting, derecognition and reporting differ from a structured finance course?

It focuses on recognition, consolidation, measurement and disclosure of completed transactions, rather than pricing tranches, negotiating with arrangers or marketing notes to investors.

## What do you bring back from securitisation accounting, derecognition and reporting training?

You bring back a securitisation accounting position paper drafted during the course, with derecognition and consolidation conclusions, journal entries and disclosure notes.

## Securitisation Accounting, Derecognition and Reporting: The Way Forward

The securitisation accounting position paper becomes the reference for every new funding vehicle. Its first use is agreeing the derecognition conclusion with auditors before the next transaction closes, and treasury, reporting and structuring staff all work from it. After the first reporting period, revisit how retained interests performed against the waterfall model and refresh the disclosure notes.