JUPITER PRIME
Consulting • Training • Advisory
جوبيتر برايم للاستشارات والتدريب

COURSE BROCHURE

# Restructured Debt Accounting and Going Concern Reporting Training Course

7 – 11 March 2027
Dubai

# Restructured Debt Accounting and Going Concern Reporting Training Course

**Ref:** 2437_92006 **Date:** 7 – 11 March 2027 **Location:** Dubai **Fees:** 4600 GBP

Restructured Debt Accounting and Going Concern Reporting is a 1-week training course for finance directors, treasurers and turnaround advisers who must record amended borrowings and judge whether a business can keep trading, producing a going concern assessment file backed by a thirteen-week cash forecast. Lenders, auditors and boards now read restructured balance sheets closely, and weak accounting can undo a negotiated rescue. Jupiter Prime Training builds this course around restructured debt accounting and going concern judgement.

## Why Restructured Debt Accounting and Going Concern Reporting Matters Now

Higher borrowing costs, tighter lender appetite and closer audit scrutiny mean more companies renegotiate loans, extend maturities or swap debt for shares. Each change must be classed as a modification or an extinguishment, measured at the right carrying amount and explained in the notes. Directors must also state whether the entity remains a going concern, and auditors test that view against cash evidence. Getting it right keeps creditor trust; getting it wrong brings qualified opinions and covenant disputes. The course rests on the recognition and measurement principles common to the main financial reporting standards, described in general terms.

## Who Gains Most from Restructured Debt Accounting and Going Concern Reporting

- Finance leads who sign off the accounting entries for amended loan terms
- Treasury heads who negotiate maturity extensions, covenant resets and payment holidays
- Advisers who prepare lender information packs and recovery cases
- Financial controllers who draft the going concern note and supporting disclosures
- Board finance committee members who challenge forecasts before approving the accounts

A finance function facing a lender negotiation gains most when its treasurer, controller and reporting lead attend together and share one view of the numbers.

## Restructured Debt Accounting and Going Concern Reporting Capabilities

Participants link negotiated terms to the balance sheet, cash forecast and notes.

- Assess early warning signs of distress from liquidity ratios and covenant headroom — board escalation
- Apply the substantial modification test to decide modification or extinguishment — reporting lead
- Calculate gains or losses on debt-for-equity swaps and fee treatment — auditors and shareholders
- Build a thirteen-week cash forecast that links receipts, payments and borrowing headroom — lenders
- Weigh material uncertainty against mitigating actions in the going concern judgement — directors
- Communicate restructuring effects in clear disclosure notes — creditors and investors

## Key Restructured Debt Accounting and Going Concern Reporting Terms

- Debt modification — a change to loan terms that keeps the original liability, adjusting its carrying amount for revised cash flows.
- Extinguishment — derecognition of an old liability when terms change substantially, with a new liability recognised at fair value.
- Debt-for-equity swap — settling borrowings by issuing shares, with any difference between carrying amount and share value taken to profit or loss.
- Going concern basis — the assumption that the entity will continue trading for the foreseeable future without needing to liquidate.
- Material uncertainty — doubt about going concern significant enough to need explicit disclosure in the financial statements.
- Thirteen-week cash forecast — a weekly receipts and payments projection used to manage liquidity during a restructuring.

## Restructured Debt Accounting and Going Concern Reporting Day by Day

### Day 1: Reading Financial Distress

- Liquidity Ratio Trends — When To Alert The Board
- Covenant Headroom Tracking — Breach Risk And Waiver Requests
- Creditor Ageing Profiles — Supplier Pressure And Payment Priorities
- Distress Indicator Checklist — Triggering A Formal Going Concern Review
- Stakeholder Map Of Lenders And Bondholders — Negotiation Sequencing

### Day 2: Short-Term Cash Control

- Thirteen-Week Receipts And Payments Model — Weekly Liquidity Decisions
- Cash Release From Working Capital — Stock, Debtors And Creditor Terms
- Payment Prioritisation Grid — Critical Suppliers Versus Deferrable Spend
- Forecast Variance Tracking — Credibility With Lenders
- Borrowing Base And Facility Headroom — Drawdown Timing

## Day 3: Accounting for Amended Borrowings

- Substantial Modification Test — Modification Or Extinguishment
- Carrying Amount Recalculation — Effective Interest Rate Effects
- Maturity Extensions And Payment Holidays — Classification Of Current Liabilities
- Fees And Costs In A Renegotiation — Capitalise Or Expense
- Debt-For-Equity Swap Measurement — Gain Recognition And Share Value

## Day 4: Going Concern Judgement and Disclosure

- Foreseeable Future Assessment — Look-Forward Period And Evidence
- Downside Scenario Testing — Severe But Plausible Stress Cases
- Mitigating Actions Register — Feasibility And Directors' Control
- Material Uncertainty Wording — Disclosure Versus Basis Change
- Auditor Challenge Preparation — Evidence Packs And Board Minutes

## Day 5: Practising the Going Concern Assessment File

- Distress Case Study From Manufacturing — Applying Day 1 Indicators
- Retail Chain Weekly Forecast Build — Applying Day 2 Cash Controls
- Journal Entries For A Lender Agreement — Applying Day 3 Tests
- Creditor Presentation Rehearsal — Explaining Numbers To Lenders
- Going Concern Assessment File — Board Approval Pack

## Applying Restructured Debt Accounting and Going Concern Reporting After the Course

- Run the substantial modification test on every loan amended in the past year and confirm the entries.
- Set up a rolling thirteen-week receipts and payments forecast and review its variances weekly with treasury.

## Restructured Debt Accounting and Going Concern Reporting Questions FAQ

### What is restructured debt accounting and going concern reporting, and why does it matter now?

It is the recording of amended borrowings and the judgement of whether a business can keep trading. As more loans are renegotiated, accurate entries protect credibility with lenders and boards.

### Which roles gain most from restructured debt accounting and going concern reporting?

Finance directors, treasurers, controllers and turnaround advisers gain most. They connect negotiated loan terms with balance sheet entries, cash forecasts and the going concern note.

## How does restructured debt accounting and going concern reporting differ from a corporate restructuring strategy course?

It focuses on the accounts rather than the deal. It covers modification tests, swap measurement, weekly forecasting and disclosure once terms are agreed, not negotiation tactics.

## What do you bring back from restructured debt accounting and going concern reporting?

You bring back a going concern assessment file built on a thirteen-week cash forecast with modification calculations and draft disclosure wording.

## Restructured Debt Accounting and Going Concern Reporting: The Way Forward

The going concern assessment file first informs the directors' decision on the basis of preparation for the next accounts. Controllers maintain it, treasurers feed it weekly cash data, and boards rely on it when lenders ask for evidence. After its first use, revisit the downside scenarios and mitigating actions as trading results come in.