KOENIG SOLUTIONS · COURSE OUTLINE

Advanced Accounting: IFRS Consolidation & Ratios

Learn to apply IFRS and IND AS standards for consolidation, business combinations, and financial statement analysis.

5 Days	15	47
40 HOURS	MODULES	TOPICS

COURSE OVERVIEW

This course examines advanced financial reporting frameworks, including IFRS, US GAAP, and IND AS, before moving into group accounting, consolidation principles, and the preparation of consolidated statements. It then covers business combinations, goodwill accounting, financial instruments, corporate restructuring, foreign currency translation, lease accounting, and revenue recognition. Later sessions address financial statement analysis through ratio analysis, cash flow analysis, and common size, trend and comparative analysis. The final modules cover financial modelling and valuation, forensic financial analysis, and integrated reporting with ESG disclosures.

WHO THIS COURSE IS FOR

- **Accountants**
- **Financial Analysts**
- **Auditors**
- **Finance Managers**
- **Corporate Reporting Professionals**

LEARNING OBJECTIVES

- To strengthen understanding of complex accounting standards, advanced reporting, and analytical techniques for strategic decision-making and financial integrity

COURSE SYLLABUS

15 Modules, 47 Topics

DAY 1 Advanced Financial Reporting Frameworks & Consolidation Concepts

01

Advanced Financial Reporting Frameworks

TOPICS

- **Overview of global accounting frameworks:** IFRS, US GAAP, IND AS
- Key differences and convergence approaches
- Concept of fair value measurement (IFRS 13)
- Financial statement presentation and disclosure requirements

02

Group Accounting & Consolidation Principles

TOPICS

- Concept of control and significant influence (IFRS 10, IAS 28, IND AS 110/111/28)
- Consolidation process and elimination entries
- Treatment of minority interest / NCI
- Handling intercompany transactions, unrealized profits, and foreign subsidiaries

03

Case Study

TOPICS

- Preparation of a consolidated balance sheet and income statement using Excel

DAY 2 Business Combinations, Restructuring & Financial Instruments

04

Business Combinations and Goodwill Accounting

TOPICS

- Purchase vs pooling method
- Determination of purchase consideration
- Calculation and impairment of goodwill (IAS 36 / IND AS 103)
- Reverse acquisitions and step acquisitions

05

Financial Instruments (IFRS 9 / IND AS 109)

TOPICS

- **Classification:** Amortized cost, FVOCI, FVTPL
- Hedge accounting and derivatives
- Expected credit loss (ECL) model
- Practical examples with journal entries and valuation models

06

Restructuring and Corporate Reorganizations

TOPICS

- Spin-offs, mergers, demergers, and internal restructuring
- Accounting treatment and disclosure under IND AS

DAY 3 Foreign Currency, Leases & Revenue Recognition

07

Foreign Currency Transactions and Translation

TOPICS

Functional currency concept · Exchange rate accounting (IAS 21 / IND AS 21) · Translation of foreign operations · Consolidation of foreign subsidiaries

08

Lease Accounting (IFRS 16 / IND AS 116)

TOPICS

- Recognition of Right-of-Use (ROU) assets and lease liabilities
- Accounting by lessee and lessor
- Practical scenarios and journal entries

09

Revenue Recognition (IFRS 15 / IND AS 115)

TOPICS

- 5-step model for revenue recognition
- Treatment of contract modifications, variable considerations
- **Industry-specific case studies:** construction, software, and service sectors

DAY 4 Financial Statement Analysis & Interpretation

10

Ratio Analysis: Beyond the Basics

TOPICS

- Liquidity, solvency, profitability, and efficiency ratios
- DuPont analysis and integrated ratio models
- Limitations and forensic insights from ratio trends

11

Cash Flow Analysis

TOPICS

- Preparing direct and indirect method cash flow statements
- Free cash flow and cash conversion cycle
- Red flags for fraud and liquidity risk

12

Common Size, Trend & Comparative Analysis

TOPICS

- Horizontal and vertical analysis
- Benchmarking against peers and industry norms
- Use of analytics dashboards for financial storytelling

DAY 5 Advanced Analytical Techniques & Reporting Insights

13

Financial Modeling & Valuation Basics

TOPICS

- Building dynamic financial models in Excel
- Forecasting using assumptions and scenarios
- Introduction to DCF, comparables, and sensitivity analysis

14

Forensic Financial Analysis

TOPICS

- Detecting manipulation through earnings quality tests (Beneish M-score, Altman Z-score)
- Analyzing red flags in financial statements
- Case studies of corporate frauds and lessons learned

15

Integrated Reporting & ESG Disclosures

TOPICS

- Concept of integrated reporting (IR Framework)
- Environmental, Social, and Governance (ESG) factors in financial reporting
- Linking financial performance with sustainability metrics

WHAT IS INCLUDED

Everything You Need to Succeed

- Koenig course material for every module
- Delivery by certified instructors and subject matter experts
- Hands-on exercises throughout the course
- Course completion certificate from Koenig

ABOUT KOENIG

Who We Are

Established in 1993, Koenig Solutions is a globally recognised training provider with 35+ technology partnerships, 5,000+ training programmes and a network of certified instructors and subject matter experts, supporting individuals and enterprise teams worldwide.

FLEXIBLE DELIVERY

Learn the Way That Suits You

Classroom Training | Live Online Classes (ILO) | Fly-Me-A-Trainer (FMAT) | Flexi (Self-Paced) | 1-on-1 Training

Ready to Get Started?

Talk to a learning advisor about schedules, group training and customised delivery.

Visit koenig-solutions.com | info@koenig-solutions.com