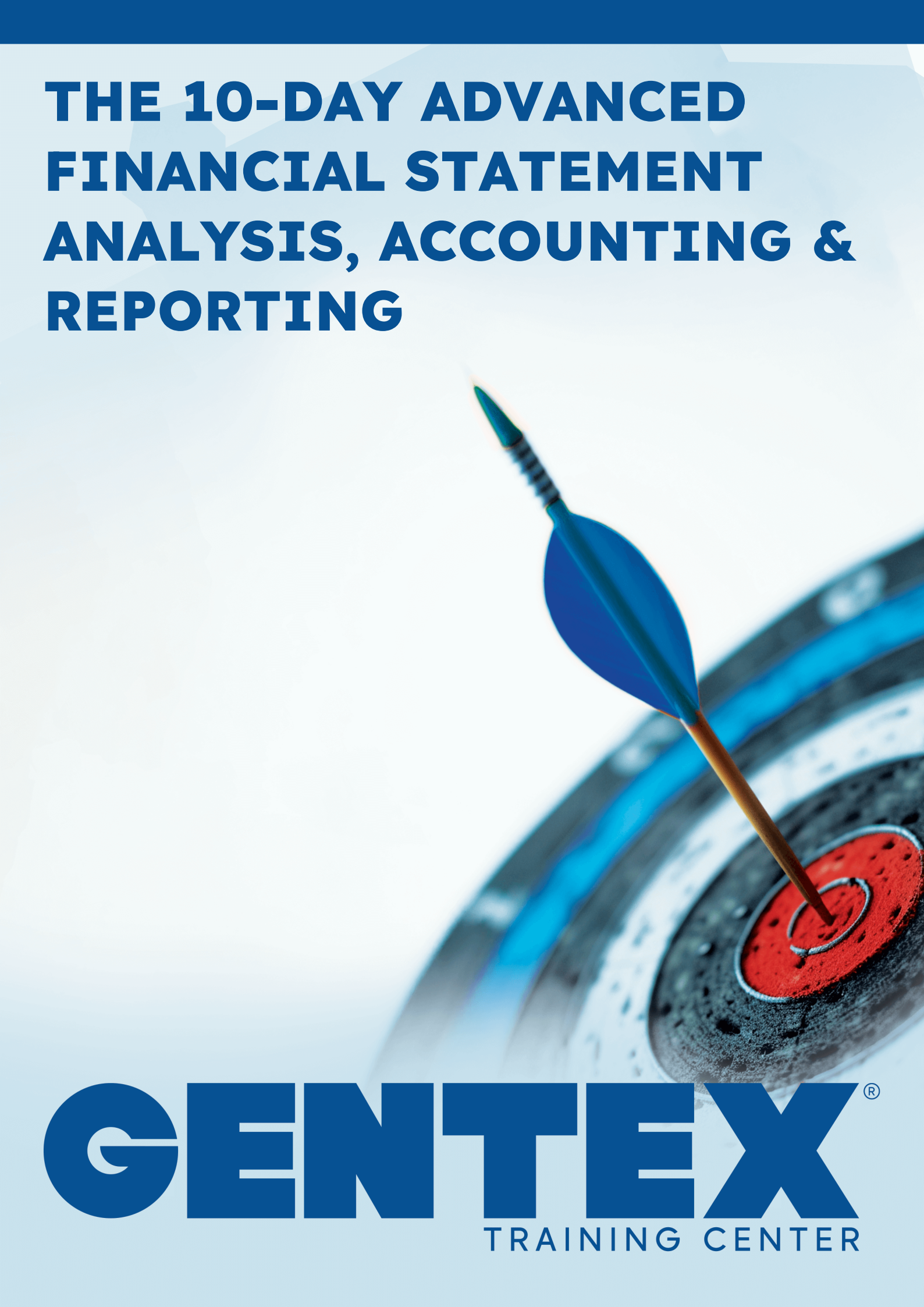
THE 10-DAY ADVANCED FINANCIAL STATEMENT ANALYSIS, ACCOUNTING & REPORTING



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Introduction

The 10-Day Advanced Financial Statement Analysis, Accounting & Reporting Training Course builds the reporting expertise that senior finance professionals need across an extended programme. Participants move from statement preparation and accounting treatment into sophisticated analysis, consolidation and disclosure. The coverage includes IFRS application, revenue and lease accounting, impairment, consolidation, business combinations, financial instruments, analysis techniques and reporting quality. Furthermore, it addresses non-financial reporting, audit readiness and presentation to boards and investors. As a result, delegates can prepare, analyse and challenge financial statements at a professional standard. Gentex Training Center delivers the programme through case workshops and applied reporting file work.

The 10-Day Advanced Financial Statement Analysis, Accounting & Reporting Course Objectives

- Apply IFRS recognition, measurement and presentation requirements.
- Prepare and analyse primary financial statements.
- Apply revenue, lease, impairment and provision accounting correctly.
- Account for financial instruments, including classification and measurement.
- Prepare consolidated financial statements for groups.
- Apply acquisition accounting and business combination principles.
- Analyse statements using ratio, trend and cash flow techniques.
- Evaluate earnings quality and identify accounting red flags.
- Apply disclosure requirements and prepare financial statement notes.
- Present financial reporting outcomes to boards, auditors and investors.

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Course Methodology

The programme combines technical briefings with case workshops and applied reporting file work. Participants prepare a set of financial statements, work through complex accounting scenarios and conduct a full analysis of a listed company. In addition, structured peer review and audit simulation sharpen judgement, and each day closes with an applied reporting task.

Who Should Take This Course

- Financial accountants, controllers and reporting managers.
- Finance professionals preparing or reviewing financial statements.
- Analysts, auditors and assurance professionals.
- Group finance and consolidation specialists.
- Accountants working towards professional reporting qualifications.
- Consultants and advisers on financial reporting matters.

The 10-Day Advanced Financial Statement Analysis, Accounting & Reporting Course Outlines

Day 1: Financial Reporting Framework and IFRS Foundations

- The conceptual framework and its role.
- IFRS standard structure and application principles.
- Recognition, measurement, presentation and disclosure requirements.
- Fair value measurement and valuation techniques.

- Accounting policies, estimates and error correction.
- First-time adoption and transition considerations.
- Workshop: applying framework concepts to reporting decisions.

Day 2: Preparing the Primary Financial Statements

- Statement of financial position structure and presentation.
- Statement of profit or loss and other comprehensive income.
- Statement of changes in equity and reserves.
- Statement of cash flows using direct and indirect methods.
- Notes to the financial statements and disclosure structure.
- Classification judgements across statements.
- Workshop: preparing a complete set of primary statements.

Day 3: Revenue, Contracts and Receivables Accounting

- IFRS 15 five-step revenue recognition model.
- Performance obligations and variable consideration.
- Contract costs, contract assets and contract liabilities.
- Principal versus agent considerations.
- Receivables, expected credit losses and IFRS 9 impairment.
- Presentation and disclosure of revenue arrangements.
- Workshop: applying IFRS 15 to complex contract scenarios.

Day 4: Leases, Property, Plant and Equipment

- IFRS 16 lessee accounting and right-of-use assets.
- Lease liability measurement and remeasurement.

- Sale and leaseback transactions.
- IAS 16 measurement, depreciation and component accounting.
- Revaluation model and impairment under IAS 36.
- Investment property under IAS 40.
- Workshop: accounting for leases and asset portfolios.

Day 5: Provisions, Contingencies and Employee Benefits

- IAS 37 provisions, contingent liabilities and assets.
- Decommissioning and environmental provisions.
- Restructuring provisions and onerous contracts.
- IAS 19 employee benefits and defined benefit plans.
- Share-based payment under IFRS 2.
- Measurement uncertainty and disclosure requirements.
- Workshop: accounting for provisions and employee benefit obligations.

Day 6: Financial Instruments and Hedge Accounting

- IFRS 9 classification and measurement of financial assets.
- Amortised cost, fair value through OCI and through profit or loss.
- Expected credit loss modelling and staging.
- Financial liabilities, compound instruments and equity classification.
- Hedge accounting: fair value, cash flow and net investment hedges.
- Derecognition and offsetting requirements.
- Workshop: applying IFRS 9 to financial instrument portfolios.

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Day 7: Consolidation and Group Reporting

- Control assessment and consolidation scope.
- Consolidation procedures and elimination entries.
- Non-controlling interests and changes in ownership.
- Equity accounting for associates and joint ventures.
- Intercompany transactions and foreign currency translation.
- Segmented reporting and group disclosure.
- Workshop: preparing consolidated group financial statements.

Day 8: Business Combinations and Impairment Testing

- IFRS 3 acquisition method and recognition principles.
- Goodwill calculation and measurement period adjustments.
- Contingent consideration and identifiable intangible assets.
- Impairment testing of goodwill and cash-generating units.
- Recoverable amount determination and value in use.
- Disposal groups and discontinued operations.
- Workshop: acquisition accounting and goodwill impairment testing.

Day 9: Financial Statement Analysis and Earnings Quality

- Ratio analysis across profitability, liquidity and gearing.
- DuPont decomposition and return on capital analysis.
- Cash flow analysis and free cash flow computation.
- Trend, common size and peer comparison techniques.

- Earnings quality assessment and non-recurring item review.
- Accounting red flags, aggressive policies and fraud indicators.
- Workshop: conducting a full analysis of a listed company's statements.

Day 10: Disclosure, Reporting Quality and Presentation

- Disclosure requirements and financial statement note preparation.
- Judgement, materiality and disclosure quality review.
- Management commentary and integrated reporting considerations.
- Non-financial and sustainability reporting linkages.
- Audit readiness and responding to audit queries.
- Presenting financial reporting outcomes to boards and investors.
- Workshop: presenting a reporting review and analysis to a panel.

Conclusion

By successfully completing The 10-Day Advanced Financial Statement Analysis, Accounting & Reporting Training Course, participants will have acquired the knowledge to prepare, analyse and evaluate financial statements to professional standards. They will understand IFRS application, statement preparation, complex accounting areas, consolidation, financial instruments, analysis techniques and disclosure quality, and they will know how to present reporting outcomes to boards and auditors. As a result, delegates strengthen reporting accuracy and analytical judgement. Gentex Training Center builds the programme around current financial reporting practice.

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FAQs for The 10-Day Advanced Financial Statement Analysis, Accounting & Reporting course

Q1 What is the "The 10-Day Advanced Financial Statement Analysis, Accounting & Reporting" course about?

It covers financial reporting and analysis in depth across ten days. You learn IFRS application, preparation of primary statements, revenue, lease, provision and financial instrument accounting, consolidation, business combinations, analysis techniques and disclosure quality.

Q2 What are the key benefits of the "The 10-Day Advanced Financial Statement Analysis, Accounting & Reporting" course?

You gain the depth to handle complex reporting judgements rather than routine entries. You also improve statement preparation quality, apply IFRS correctly to difficult areas, prepare consolidation and acquisition accounting, analyse statements with critical judgement, and present reporting outcomes that withstand audit and investor scrutiny.

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Q3 What skills will I gain from the "The 10-Day Advanced Financial Statement Analysis, Accounting & Reporting" course?

You will gain IFRS application across recognition, measurement and disclosure, financial statement preparation and consolidation, complex area accounting covering revenue, leases, financial instruments and business combinations, and financial statement analysis, earnings quality assessment and reporting presentation.

Q4 What tools, methods, or standards are covered in the "The 10-Day Advanced Financial Statement Analysis, Accounting & Reporting" course?

The course covers the IASB conceptual framework and IFRS standard application, fair value measurement under IFRS 13, accounting policy and estimate treatment under IAS 8, statement of financial position and profit or loss presentation under IAS 1, statement of cash flows under IAS 7, IFRS 15 five-step revenue model with performance obligations and variable consideration, IFRS 9 classification, measurement and expected credit loss modelling, IFRS 16 lessee accounting with right-of-use assets and lease liabilities, sale and leaseback treatment, IAS 16 measurement and component accounting, IAS 36 impairment testing, IAS 40 investment property, IAS 37 provisions and contingencies, IAS 19 employee benefits, IFRS 2 share-based payment, IFRS 9 hedge accounting including fair value and cash flow hedges, IFRS 10 consolidation and control assessment, IFRS 11 joint arrangements, IAS 28 associates, IFRS 3 business combinations and goodwill accounting, IFRS 5 discontinued operations, IFRS 8 segment reporting, IAS 21 foreign currency translation, ratio analysis with DuPont decomposition, cash flow and free cash flow analysis, earnings quality assessment, and IFRS disclosure requirements.

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Q5 How is the "The 10-Day Advanced Financial Statement Analysis, Accounting & Reporting" course applied in real-world practice?

Graduates apply it to prepare statutory financial statements and notes, apply IFRS to revenue, lease and instrument transactions, calculate expected credit losses and impairment charges, prepare consolidated group accounts, account for acquisitions and test goodwill for impairment, analyse company performance and earnings quality, identify accounting red flags, prepare management commentary and disclosures, respond to auditor queries, and present reporting outcomes to boards and investors.