



FINANCE AND TREASURY TRAINING

Financial Accounting and Group Consolidation

3 day course

Classroom, online or in-house

Course overview

Consolidation restates a group as though the companies inside it were one entity, and the errors that survive review are usually in the entries that remove transactions the group made with itself. This course covers doing it correctly. Delegates work through control and the boundary that determines what consolidates, acquisition accounting including fair value, goodwill and non controlling interests, and the elimination of intercompany balances, trading and unrealised profit in stock. Foreign subsidiary translation is covered in detail, since translation differences are widely misplaced. Associates and joint arrangements follow. Changes in ownership, including transactions that do not lose control, are addressed. The course closes on the consolidation timetable and on the reconciliations that catch an error before publication.

What you will learn

- Determine control and the consolidation boundary
- Apply acquisition accounting including goodwill and non controlling interests
- Eliminate intercompany balances, trading and unrealised profit
- Translate foreign subsidiaries and place translation differences correctly
- Account for associates and joint arrangements
- Handle ownership changes with and without loss of control
- Run a consolidation timetable and the reconciliations that catch errors

Who should attend

- Group accountants and consolidation specialists
- Financial reporting managers in holding company structures
- Subsidiary finance managers reporting into a regional or global group
- Chartered accountants preparing for group reporting responsibilities
- Finance staff involved in mergers and post acquisition integration

Course outline

- 01 Restating a group as one entity
- 02 Control and the consolidation boundary
- 03 Acquisition accounting and fair value
- 04 Goodwill and non controlling interests
- 05 Intercompany elimination and unrealised profit
- 06 Foreign subsidiary translation
- 07 Associates and joint arrangements
- 08 Ownership changes, timetable and reconciliation

Upcoming dates

Dates	Venue	Format	Fee per delegate
23 to 25 September 2026	Cape Town, South Africa	Classroom	R14,950
14 to 16 October 2026	Kigali, Rwanda	Classroom	USD 995
21 to 23 October 2026	Lagos, Nigeria	Classroom	USD 995
16 to 18 December 2026	Online	Online	R6,500



Fees and how to register

This 3 day course is **R6,500** per delegate online, **R14,950** in the classroom in South Africa, Botswana, Namibia, Lesotho and Eswatini, and **USD 995** in the classroom elsewhere in Africa. In-house training is quotation on request. Book 2 or more delegates on this course and save 10%.

To register or request an in-house proposal, visit www.afrisciencegroup.com, email info@afriscience.co.za, or WhatsApp us on **+27 63 479 1136**.

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