
Group Consolidation Training Course: IFRS 10, IAS 28 and IFRS 11 in Practice

17 – 28 January 2027
Cairo





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Programme Summary

Group consolidation under IFRS 10, IAS 28 and IFRS 11 is the subject of this two-week training course for group reporting leaders at advanced level, culminating in a reviewed consolidation pack and group close improvement plan. Groups with layered subsidiaries, associates, joint arrangements and foreign operations face judgement-heavy accounting, tight deadlines and close audit scrutiny. The approach moves from control and scope, through acquisitions, consolidation mechanics and ownership changes, to equity accounting, foreign operations, investments, presentation, disclosure and the close process. Mars Training Centre UK delivers this programme in group consolidation.

The Business Case

Consolidation errors rarely stay small: a wrong control conclusion, a missed intragroup balance or a misapplied equity method can restate earnings and distort covenants. Groups that standardise judgements, eliminations and reconciliations close faster, answer auditors with evidence rather than rework, and give boards results they can rely on.

- Group Close Cycle Time: Shortens as eliminations and reporting packages follow a standard calendar.
- Audit Adjustments and Restatement Risk: Fall as control, goodwill and equity-method judgements are documented and reviewed.
- Quality of Investor and Lender Reporting: Improves as group statements present every investment type consistently.

Principles and Evidence Base

- IFRS 10 Consolidated Financial Statements: Its single control model drives the scope decisions in Session 1.
- IFRS 3 Business Combinations: The acquisition method, goodwill and non-controlling interest measurement anchor Sessions 2 and 3.
- IAS 28 Investments in Associates and Joint Ventures and IFRS 11 Joint Arrangements: The equity method and joint arrangement classification shape Session 6.
- IFRS 18 Presentation and Disclosure in Financial Statements: Its subtotals and management-defined performance measures frame the presentation work in Session 8.



Intended Participants

- Leaders who own the group consolidation and sign off consolidated financial statements.
- Reporting heads who set group accounting policies and judgement papers.
- Finance executives who explain group results to boards, investors and lenders.
- Audit and internal control leads who review consolidation risks and controls.

The programme serves holding groups, energy and infrastructure companies, financial institutions and family conglomerates.

Learning Outcomes

1. Participants will be able to evaluate control, joint control and significant influence for complex holding structures.
2. Participants will be able to construct acquisition accounting, including goodwill and non-controlling interests, for a business combination.
3. Participants will be able to prepare consolidation adjustments for intragroup transactions, ownership changes and loss of control.
4. Participants will be able to apply the equity method and joint arrangement accounting to associates, joint ventures and joint operations.
5. Participants will be able to diagnose presentation, translation, investment classification and disclosure gaps in group statements.
6. Participants will be able to design group close procedures and controls that reduce errors and cycle time.

Programme Structure

Day 1: Control and the Scope of Group Consolidation

Which entities belong in the consolidated financial statements, and why?

- IFRS 10 Single Control Model: Power, Variable Returns and Linkage
- Potential Voting Rights, De Facto Control and Agency Relationships
- Structured Entities and Special Purpose Vehicles
- Investment Entity Exception and Its Consequences
- Group Structure Chart and Control Judgement Paper

Day 2: Business Combinations and the Acquisition Method

How is an acquisition recognised and measured on the acquisition date?

- Identifying the Acquirer and the Acquisition Date Under IFRS 3
- Consideration Transferred, Contingent Consideration and Acquisition Costs
- Fair Value of Identifiable Assets and Liabilities Acquired
- Measurement Period Adjustments
- Business Versus Asset Acquisition and the Concentration Test



Day 3: Goodwill and Non-Controlling Interests

How are goodwill and the interests of minority owners measured and maintained?

- Full Versus Proportionate Non-Controlling Interest Measurement
- Goodwill Calculation and Bargain Purchase Gains
- Goodwill Allocation to Cash-Generating Units
- Annual Goodwill Impairment Testing Within the Group
- Attributing Profit and Losses to Non-Controlling Interests

Day 4: Consolidation Mechanics and Intragroup Eliminations

How are individual ledgers turned into one set of group accounts?

- Uniform Accounting Policies and Reporting Dates
- Intragroup Balances, Dividends and Loans
- Unrealised Profit in Inventory and Non-Current Assets
- Deferred Tax on Consolidation Adjustments
- Consolidation Worksheet Design and Adjustment Journals

Day 5: Changes in Ownership and Loss of Control

What happens when the group buys, sells or loses control of a stake?

- Step Acquisitions and Remeasurement of Previously Held Interests
- Increases and Decreases in Ownership Without Loss of Control
- Loss of Control: Derecognition and Gain or Loss Calculation
- Disposal Groups Held for Sale and Discontinued Operations
- Group Reorganisations and Common Control Transactions

Day 6: Associates, Joint Ventures and Joint Arrangements

How are investments under significant influence or joint control accounted for?

- Significant Influence and Joint Control Assessment
- IAS 28 Equity Method: Initial Recognition and Subsequent Measurement
- Upstream and Downstream Transactions With Equity-Accounted Investees
- Impairment and Losses in Associates and Joint Ventures
- IFRS 11 Joint Operations Versus Joint Ventures Classification

Day 7: Foreign Operations and Group Currency

How are foreign subsidiaries translated and their reserves tracked?



- Functional and Presentation Currency Under IAS 21
- Translation of Foreign Operations and the Translation Reserve
- Goodwill and Fair Value Adjustments of Foreign Operations
- Net Investment in a Foreign Operation and Hedging Links
- Recycling Translation Differences on Disposal

Day 8: Investment Accounting and Group Presentation

How are other investments classified, and how are group results presented?

- IFRS 9 Classification of Equity and Debt Investments
- FVOCI Election for Strategic Equity Holdings
- Expected Credit Losses on Intragroup and Investee Loans
- IFRS 18 Subtotals and Presentation of Equity-Accounted Results
- Management-Defined Performance Measures in Group Reporting

Day 9: Group Disclosures and the Close Process

Are disclosures complete, and can the close be delivered on time with control?

- IFRS 12 Disclosures for Subsidiaries, Associates and Joint Arrangements
- Consolidated Statement of Cash Flows Preparation
- Group Reporting Packages, Calendars and Intercompany Matching
- Consolidation Controls, Review Evidence and Audit Readiness
- Consolidation Systems and Automation Options

Day 10: Applying Group Consolidation to a Full Case

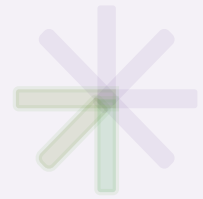
Can a complete group with every investment type be consolidated and defended?

- Applying Day 1 Control Judgements to a Multi-Layer Group Case
- Combining Day 2 to Day 5 Adjustments in One Consolidation Worksheet
- Adding Day 6 and Day 7 Equity-Accounted and Foreign Results
- Peer Review of Presentation and Disclosures Against Day 8 and Day 9
- Completing the Consolidation Pack and Group Close Improvement Plan

Methodology

The programme uses structured exercises on one multi-layer group that grows each day, so every adjustment feeds the next. Participants prepare journals, worksheets and judgement papers and test them with peers. Cases draw on energy, real estate and financial services groups.

- Suggested activity: Concluding on control for an entity held through voting agreements and options.
- Suggested activity: Calculating goodwill and non-controlling interest under both measurement bases.



- Suggested activity: Reconciling a mismatched intercompany position before group close.

Capstone Output

Each participant completes a reviewed consolidation pack for the case group: control and classification judgements, acquisition and goodwill workings, the consolidation worksheet, equity-method and translation schedules, draft disclosures and a group close improvement plan with controls, owners and a calendar for their own organisation.

Frequently Asked Questions

Is the group consolidation programme suitable for experienced finance leaders?

Yes. It is set at advanced level for leaders who prepare or review consolidated financial statements, and assumes working knowledge of IFRS.

Which standards does group consolidation training rest on?

It rests on IFRS 10, IFRS 3, IAS 28, IFRS 11, IFRS 12, IAS 21, IFRS 9 and IFRS 18, applied through one evolving group case.

How is the group consolidation pack used at work?

You can use it as a template for your group's judgement papers, consolidation worksheet and close calendar, and as evidence for auditors.