



EMK FINANCE

**PREPARING
CONSOLIDATED FINANCIAL STATEMENTS**

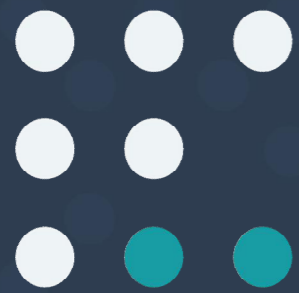


We are pleased to present our brand new training course:
PREPARING CONSOLIDATED FINANCIAL STATEMENTS.

The training has been developed for accounting professionals who would like to expand their knowledge and acquire additional skills.

This training is especially for you if you:

- work as an accountant, but have no consolidation knowledge
- have learnt consolidation in the past, but have never actually done it in practice
- imagine consolidation as something extremely complicated and feel overwhelmed by the idea of ever having to perform it
- are an ACCA student and will be sitting your “Financial Reporting” exam in the near future
- are looking for an interesting CPD opportunity



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What and how we teach?



In accordance with
IFRS



A lot of practical
examples



Starting from the
very basics



Providing course
materials in
advance; solutions -
afterwards



Gradually working
through more
complex areas



Always willing to
answer your
questions



Course logistics

The course is conveniently held on your premises

The course is presented in English

You can propose the date of the training that is suitable for you

The duration of the course is 8 hours



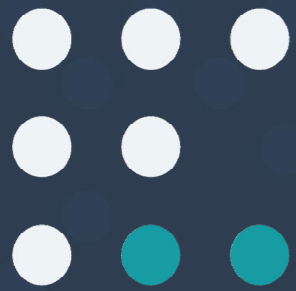
About the lecturer

Emilia Kruszynska FCCA is the founder of **EMK FINANCE**. She has over 12 years of in-depth experience in international accounting and audit. Since 2015 she has also been working as a lecturer at the Sopot University of Applied Science, where she has been teaching accounting and finance as well as providing ACCA courses.



Having earned a masters degree in Finance and Banking, she started her career in 2005 in KPMG Channel Islands, where she was responsible for auditing clients from the finance industry (mainly banks and private equity) under UK GAAP and IFRS. In 2008 Emilia moved to Luxembourg and took a position of Senior Accountant at TMF, servicing primarily real estate clients (Lux GAAP and IFRS). Subsequently she started working for IAS S.a r.l. (formerly HT Group and now part of the Vistra Group) as Financial Manager, being responsible for managing all accounting, finance and tax matters for a portfolio of clients from various industries. In 2015 Emilia created **EMK FINANCE**. Throughout her career, she was involved in preparing and auditing complex consolidated financial statements.

For more information please visit emkfinance.com



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Prices

**Number of
participants**

1 - 5

6 - 10

11 - 15

16 - 20

**Price per
participant**

EUR 300

EUR 280

EUR 250

EUR 220

A 10% discount is offered if you book before 30 September 2017.



Detailed programme

1. Introduction to consolidated accounts (subsidiaries, associates, investments)
2. Consolidation – the procedure
3. Consolidated statement of financial position
 - A. Eliminating the investment
 - B. Eliminating intercompany balances
 - C. Goodwill
 - D. Pre-acquisition profits
 - E. Fair value adjustments
 - F. Non-controlling interest
 - G. Intra-group trading
 - H. Acquisitions part way through the year
4. Consolidated statement of profit or loss
 - A. Non-controlling interest
 - B. Intra-group trading
 - C. Acquisitions part way through the year
5. Foreign operations



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CONTACT DETAILS

emilia.kruszynska@emkfinance.com

+48 501 314 214