MERCURY

# Advanced Financial Statements & IFRS Analysis

1 – 5 February 2027
Cape Town (South Africa)



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# Advanced Financial Statements & IFRS Analysis

**Ref:** 16434_1070934 **Date:** 1 – 5 February 2027 **Location:** Cape Town (South Africa) **Fees:** 5300 Euro

## Introduction:

The Advanced Financial Statements and IFRS Analysis course deepens participants' understanding of complex financial reporting and analytical practices used in global business environments. It focuses on developing advanced competencies in interpreting, preparing, and analyzing consolidated financial statements under International Financial Reporting Standards IFRS. Participants will learn to evaluate company performance, assess financial risks, and interpret reporting disclosures with precision.

Through a combination of theoretical frameworks and applied analytical techniques, this Advanced Financial Statements and IFRS Analysis program bridges the gap between accounting standards and strategic financial decision-making. It is structured to enhance analytical reasoning, professional judgment, and IFRS compliance awareness. Learners will conduct robust financial statement analysis aligned with international accounting standards.

## Targeted Groups:

This Advanced Financial Statements and IFRS Analysis training targets professionals seeking specialized knowledge and skills:

- Financial analysts and accountants working in multinational corporations.
- Corporate finance officers aiming to improve IFRS reporting accuracy.
- Auditors and compliance specialists seeking IFRS interpretation mastery.
- Banking and investment professionals involved in credit and equity analysis.
- Business consultants and valuation experts focus on financial due diligence.
- CFOs, finance managers, and reporting officers are managing financial consolidation..

## Course Objectives:

Participants will achieve the following objectives by completing the Advanced Financial Statements and IFRS Analysis course:

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- Understand the structure and interrelation of advanced financial statements.
- Interpret IFRS standards and their impact on financial performance analysis.
- Apply analytical techniques for ratio interpretation and trend evaluation.
- Assess financial risks through comprehensive statement analysis.
- Identify accounting adjustments under complex IFRS reporting environments.
- Master the recognition, measurement, and disclosure principles of IFRS.
- Enhance professional judgment in evaluating consolidated and group reports.
- Strengthen skills in interpreting cash flow, equity, and income statements.
- Develop analytical insights to inform decision-making and performance evaluation.
- Apply IFRS principles in real-life corporate financial reporting scenarios.

## Targeted Competencies:

Participants will gain the following competencies during the Advanced Financial Statements and IFRS Analysis program:

- Mastery of financial statement interpretation and IFRS reporting frameworks.
- Analytical proficiency in evaluating financial ratios and company health.
- Capability to assess accounting estimates, disclosures, and adjustments.
- Understanding of consolidation, group accounting, and non-controlling interests.
- Skill in detecting financial anomalies and ensuring IFRS compliance.
- Competence in integrating accounting data into performance assessments.
- Enhanced professional decision-making based on IFRS-driven analysis.
- Effective use of financial information for corporate strategy alignment.

## Studying Scenarios:

In this Advanced Financial Statements and IFRS Analysis training, participants will develop their skills through the analysis of the following scenarios:

- Comparing IFRS-based and local GAAP financial reports for multinational firms.
- Analyzing consolidated financial statements with intercompany transactions.
- Evaluating impairment, fair value adjustments, and deferred tax implications.
- Assessing the financial effects of revenue recognition changes under IFRS 15.
- Reviewing lease accounting scenarios under IFRS 16 for compliance accuracy.
- Investigating earnings management through detailed ratio analysis.
- Studying case reports of corporate financial restatements and reclassifications.

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## Course Content:

### Unit 1: Advanced Financial Reporting Framework:

- Overview of IFRS principles and the global accounting environment.
- Evolution and convergence between IFRS and other accounting frameworks.
- The conceptual framework for financial reporting and professional judgment.
- Structure and interrelation of primary financial statements.
- IFRS standards affecting revenue, leases, and financial instruments.
- Role of auditors and regulators in enforcing IFRS compliance.
- Common reporting challenges and interpretation inconsistencies.
- Best practices in presenting financial information for transparency.

### Unit 2: Comprehensive Financial Statement Analysis:

- Techniques for analyzing the balance sheet, income statement, and cash flow.
- Understanding liquidity, solvency, and profitability ratios.
- Evaluating financial trends, patterns, and variances over time.
- Identifying distortions in accounting estimates and financial disclosures.
- Using vertical, horizontal, and ratio analysis for performance evaluation.
- Assessing company valuation using financial statement data.
- Recognizing financial risk indicators and business model sustainability.
- Integrating non-financial indicators into analytical assessments.

### Unit 3: Consolidation and Group Financial Reporting:

- Fundamentals of consolidation and group reporting principles under IFRS 10.
- Treatment of subsidiaries, associates, and joint ventures.
- Non-controlling interests and intra-group transaction eliminations.
- Accounting for business combinations under IFRS 3.
- Preparation and interpretation of consolidated financial statements.
- Handling foreign operations and currency translation adjustments.
- Disclosure requirements in group financial reports.
- Common consolidation errors and practical resolutions.

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## Unit 4: IFRS Application and Interpretation:

- Deep analysis of IFRS 9 Financial Instruments and its impact on recognition.
- Revenue recognition under IFRS 15 and its implementation challenges.
- IFRS 16: Lease accounting principles and balance sheet implications.
- IFRS 13: Fair value measurement and hierarchy application.
- IFRS 2: Share-based payments and equity compensation disclosure.
- Accounting for deferred taxes and temporary differences IAS 12.
- Impairment testing and valuation under IAS 36.
- Practical case studies on IFRS compliance and restatement corrections.

## Unit 5: Strategic Insights and Decision-Making Through Analysis:

- Linking financial statement analysis to strategic business decisions.
- Using financial data for forecasting, budgeting, and performance control.
- Evaluating merger, acquisition, and investment decisions using IFRS data.
- Detecting fraud indicators through advanced statement interpretation.
- Integrating ESG reporting and sustainability metrics into analysis.
- Role of financial analysis in corporate governance and stakeholder reporting.
- Case studies on financial crises and IFRS-driven reforms.
- Advanced reporting automation and analytics in modern finance departments.

## Final Insights & Key Takeaways:

This course empowers participants to interpret complex financial data and apply IFRS standards with analytical precision. It bridges technical financial reporting with strategic business insights, fostering expertise that drives informed decision-making.