



*Training Course:  
Advanced IFRS and Joint Venture Accounting:  
Mastering Financial Reporting & Compliance*

*27 April - 1 May 2025  
Istanbul (Turkey)  
DoubleTree by Hilton Istanbul Esentepe*

## Training Course: Advanced IFRS and Joint Venture Accounting: Mastering Financial Reporting & Compliance

Training Course code: SC235824 From: 27 April - 1 May 2025 Venue: Istanbul (Turkey) - DoubleTree by Hilton Istanbul Esentepe Training Course Fees: 6000 € Euro

### Introduction:

In today's global business environment, financial professionals must navigate complex accounting frameworks to ensure compliance with IFRS International Financial Reporting Standards. This is especially critical for organizations involved in joint ventures JVs, partnerships, and multi-entity structures, where financial reporting challenges arise from consolidation, revenue recognition, lease accounting, and financial instruments.

This five-day intensive program provides a deep dive into Advanced IFRS principles, with a specialized focus on Joint Venture Accounting JVA. Participants will explore IFRS 11 Joint Arrangements, IFRS 15 Revenue Recognition, IFRS 16 Leases, IFRS 9 Financial Instruments, and IFRS 10 Consolidation to understand how financial reporting requirements impact JV operations, cost-sharing structures, and financial transparency.

Through case studies, practical exercises, and real-world examples, participants will gain the expertise needed to handle IFRS-compliant financial reporting, consolidation, and intercompany transactions in joint ventures while mitigating risks and ensuring business integrity.

### Target Audience:

This program is designed for finance professionals involved in joint ventures, partnerships, and IFRS-based financial reporting, including:

- Finance Directors, CFOs, and Controllers
- Senior Accountants & Financial Analysts
- Auditors & Compliance Officers
- Joint Venture Accountants & Treasury Specialists
- Professionals in Oil & Gas, Real Estate, Construction, and Infrastructure Sectors

### Training Objectives:

By the end of this program, participants will be able to:

1. Apply Advanced IFRS Standards for financial reporting, focusing on consolidation, revenue recognition, and financial instruments.
2. Master IFRS 11 Joint Arrangements to correctly classify and account for joint ventures and joint operations.
3. Implement IFRS 10 Consolidation Rules for subsidiaries, associates, and JV structures.

4. Understand IFRS 15 Revenue Recognition and its impact on joint ventures, project-based contracts, and performance obligations.
5. Apply IFRS 16 Lease Accounting for joint venture lease agreements, cost allocations, and risk management.
6. Navigate IFRS 9 Financial Instruments for JV-related funding, risk mitigation, and hedging strategies.
7. Develop IFRS-compliant financial statements for joint ventures, including disclosures, taxation, and cost-sharing mechanisms.
8. Manage intercompany transactions, eliminations, and adjustments in joint venture settings.

## Outlines:

### Day 1:

#### Advanced IFRS Principles & Consolidation Framework

- Overview of IFRS framework and updates in financial reporting
- IFRS 10: Consolidation principles for subsidiaries, associates, and joint ventures
- IFRS 11: Classifying joint arrangements Joint Ventures vs. Joint Operations
- Proportionate consolidation vs. equity method: When to apply each approach
- Case study: Assessing control and influence in joint ventures

### Day 2:

#### Revenue Recognition, Lease Accounting & Financial Instruments

- IFRS 15: Revenue recognition in joint ventures and long-term contracts
- Identifying performance obligations in JV agreements
- IFRS 16: Lease accounting for joint ventures lessee vs. lessor accounting
- IFRS 9: Accounting for financial instruments loans, derivatives, risk management
- Case study: Revenue recognition challenges in joint venture agreements

### Day 3:

#### Joint Venture Accounting JVA - Best Practices & Challenges

- Equity method vs. proportional consolidation: Understanding the financial impact

- Handling capital contributions, cost allocations, and profit-sharing
- Managing intercompany transactions and eliminations
- Transfer pricing and tax considerations in JV structures
- Practical workshop: Preparing JVA-compliant financial statements

#### Day 4:

##### Financial Reporting & Compliance for Joint Ventures

- IFRS-compliant financial statement presentation for JVs
- Disclosure requirements for joint arrangements under IFRS 12
- Taxation implications for multinational JVs and cross-border reporting
- Risk assessment and fraud prevention in joint venture financials
- Case study: Best practices for financial transparency in JVs

#### Day 5:

##### Strategic Application & Case Studies

- Managing changes in ownership interest in joint ventures
- Exit strategies and accounting for JV dissolution or restructuring
- The impact of IFRS changes on joint venture financial reporting
- Interactive problem-solving: Addressing real-world IFRS & JVA challenges
- Final Q&A and action planning for implementing IFRS-compliant JV strategies

## Registration form on the Training Course: Advanced IFRS and Joint Venture Accounting: Mastering Financial Reporting & Compliance

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Complete & Mail or fax to Global Horizon Training Center (GHTC) at the address given below

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