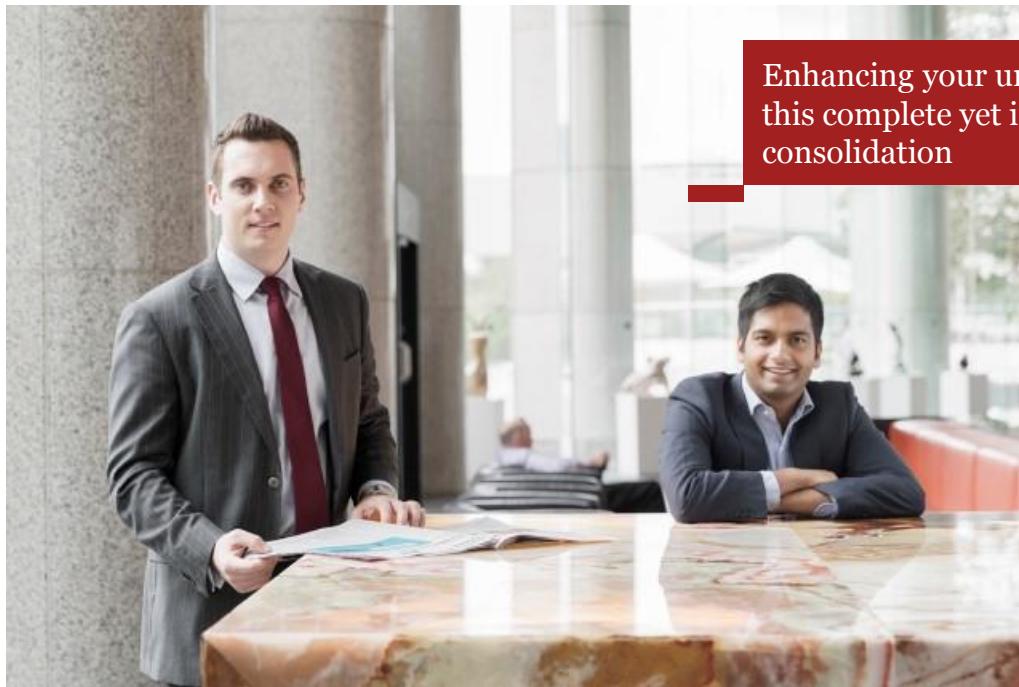


# Consolidation Step-by-Step

## Full-day workshop



Enhancing your understanding on this complete yet intriguing topic of consolidation

### Objective

Provide participants with an in-depth understanding of the consolidation standards

### Who should attend?

CFOs, Finance Managers, Controllers, Supervisors, Accountants, Analysts, Investor Relations, Financial Planning, Procurement, Treasury, Investors and Internal Auditors at all levels

### Overview and benefits of attending

Whilst the objective of IASB in issuing the new standards on consolidation was to increase the comparability and transparency of financial reporting, the standard represent a significant change to the process for determining which entities are included in consolidated financial statements as well as having significant financial and operational effects. Furthermore, adopting them requires time, effort, and the exercise of considerable judgment.

This full-day workshop is designed to help corporates gain a robust foundation in consolidation accounting and equip them to address possible pitfalls and challenges encountered in reflecting the substance of these arrangements and making appropriate judgments.

The workshop leaders are from the Accounting and Financial Reporting Advisory Services of PwC Singapore who are IFRS specialists with extensive experience in providing accounting advice to clients facing judgement areas in accounting standards on a day-to-day basis.



# Workshop agenda

Workshop will be at 9:00am to 5:00pm.  
Registration will start at 8:30am.

This full-day workshop is designed to answer the following questions:

- How do we define “Control” in the context of business combinations?
- What are the factors that may have influence on control under FRS 110?
- What relevant activities affect investee’s returns?
- How to account for an indemnified asset and goodwill?
- How to measure non-controlling interest?
- How to account for ownership changes?

The answers to the above questions will be discussed through an interactive workshop with exercises and case studies which includes the following and more:

- Acquisition date and post-acquisition date accounting
- Initial and subsequent measurement
- Disclosure requirements

Note: The course contents are mainly intended to provide insights into the requirements of the FRS and its application via illustrative examples. We are available to discuss respective participant's specific implementation issues separately.



**Registration fee**  
(Includes 7% GST)  
PwC Clients & Alumni: S\$550  
Public: S\$630

## How to register

Please fill in the registration form attached below and send it to [academy.sg@sg.pwc.com](mailto:academy.sg@sg.pwc.com).

For further queries, please contact Ms. Siti or Ms. Maimunah at (65) 8729 0530/29.

A complete calendar of training courses can also be found on our website [www.pwc.com/sg/academy](http://www.pwc.com/sg/academy).

## About the workshop leaders



**Senthilnathan Sampath**

Director

[senthilnathan.sampath@sg.pwc.com](mailto:senthilnathan.sampath@sg.pwc.com)

Senthil is a Director from the Accounting Advisory Services in PwC Singapore with 16 years working experience. He has extensive practical experience across complex IFRS financial reporting. He specializes in GAAP conversions and technical accounting advice and has worked on accounting conversions with various corporate and financial institutions in Asia, Middle East and United Kingdom.

He serves as the key technical director for a number of assurance engagements in the financial services sectors: banks, insurance companies and fund managers. He also performs various training on current accounting topics, and has experience designing and managing highly participative programs on IFRS training.



**Doreen PL Seah**

Senior Manager

[doreen.pl.seah@sg.pwc.com](mailto:doreen.pl.seah@sg.pwc.com)

Doreen is a Senior Manager in our Assurance practice and has more than 8 years of audit experience. She was seconded to ACRA for 2 years where she gained experience on reviewing listed financial statements at the perspective of a regulator.

As an IFRS/FRS reporting specialist, she provides accounting consulting services to members of the Firm and conducts various internal and external training.

Aside from her current technical role in PwC, she is also involved in auditing clients from industries such as Engineering & Construction as well as Statutory Boards.

# Registration Form

## Consolidation Step-by-Step

Fees: PwC clients/alumni - S\$550 • Public - S\$630

Please register the following person/s for the workshop on:

7 March 2018 (9am – 5pm)       7 June 2018 (9am – 5pm)

Note: Dates for 2018 are subject to change. Please visit our [www.pwc.com/sg/academy](http://www.pwc.com/sg/academy) for the most up-to-date information.

1. Name: Mr/Ms/Mdm ..... Designation: .....

Email: ..... Contact No: .....

2. Name: Mr/Ms/Mdm ..... Designation: .....

Email: ..... Contact No: .....

### Contact Person

Name: Mr/Ms/Mdm ..... Designation: .....

Company: ..... Address: .....

.....  
Email: ..... Contact No.: ..... Fax: .....

Enclosed is cheque for S\$..... (Cheque no. ....) made payable to: "PricewaterhouseCoopers Risk Services Pte. Ltd." Kindly indicate the course reference "**Consol**" along the payment for ease of reference, depending on your selection.

### Registration and Payment

Registrations will only be confirmed upon receipt of payment and registration form. Please email the scanned copy of your registration form to [academy.sg@sg.pwc.com](mailto:academy.sg@sg.pwc.com) and/or mail the registration form and payment to **7 Straits View, Marina One East Tower, Level 9 Mail Centre, Singapore 018936 (Attn: Siti/Maimunah, M&C Dept)**

For registration and enquiries, please call Ms Siti at (65) 8729 0530 or email us at [academy.sg@sg.pwc.com](mailto:academy.sg@sg.pwc.com).

### In-Company Training

This workshop can be presented on-site at your organisations an in-house programme. For more information and enquiries, please contact Tony Moore at (65) 9637 5489 or email at [anthony.moore@sg.pwc.com](mailto:anthony.moore@sg.pwc.com).

### Note:

- Fees includes 7% GST, refreshment, lunch and seminar kit.
- The seminar will be conducted at a dedicated training room at our office in MarinaOne or at a venue located near an MRT.
- Certificate of Attendance will be awarded on successful completion of the workshop.

### Cancellation policy:

Full payment must be made prior to the seminar.

Registered participants will be liable for the full fee even in the event of non-attendance.

Upon receipt of registration, any request for cancellation or a replacement must be confirmed in writing at least **(7) working days** before the seminar and subject to PwC's Academy's approval.

10% administrative fee will be imposed for any cancellation or deferment received less than **(5) working days** before the seminar.

PwC's reserves the right to amend, postpone or cancel the seminar due to unforeseen circumstances.