

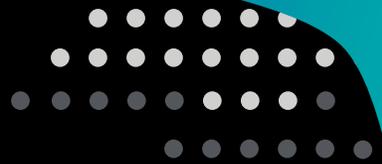
Deloitte.

**Accounting Training
Catalogue**
by Accounting &
Reporting Advisory



Our collaboration

Being your learning partner means...



...ensuring maximum return of your investment



- High-quality content, designed by industry experts and tailored to cover both high-level concepts and deep-dive topics to meet your specific needs.
- Delivered by highly-skilled facilitators – including senior, experienced Deloitte professionals – with the option to complement sessions through e-learning and other digital content.

...creating an engaging, interactive and relaxed atmosphere while learning



- Whether it's a live session or an e-learning course, we make learning engaging and effective. Expect ice-breakers, real-time interaction, and group discussions in our instructor-led sessions — or earn certificates and complete final assessments in our dynamic online modules.
- Being able to facilitate the Interactive sessions in English (other languages possible but to be discussed).

... beyond normative rules, delivering market practices with a step-by-step approach



- Working on real practical examples and taking appropriate time to answer questions.
- Agility of the experienced facilitators to ensure the complexity of the content is at the right level.
- Sharing market practices while respecting independence requirements and proposing a regular approach to accompany your team through onboarding, development, and annual refresher programs.

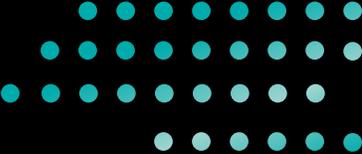


Alternatives

- Private Equity
- Private Debt
- Real Estate & Infrastructure



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On-boarding

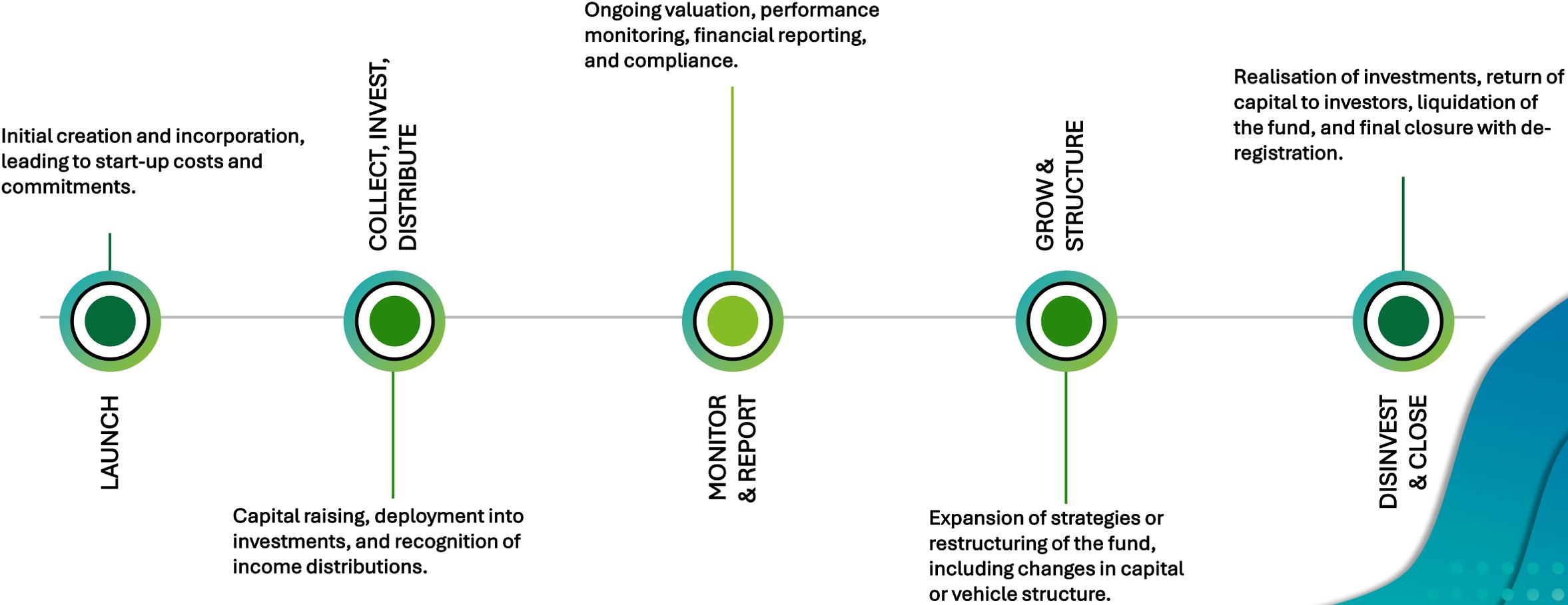
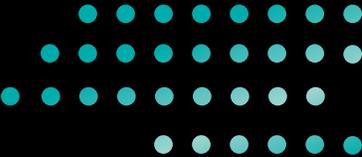
Development

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Comprehensive Accounting Training Across the Full Reporting Cycle

Throughout the Fund Lifecycle



Private Equity (PE)

“

Up to 8 hrs (You can choose all or select)
Language: English, French* & German*

* The material is in English, with facilitation available in French or German on request.



Learning Objectives

- Obtain an understanding of Private Equity industry in Luxembourg.
- Understand fund vehicles and reporting process in Luxembourg.
- Understand accounting principles and related authoritative sources under different accounting frameworks.
- Prepare complete financial statements for Private Equity under different accounting frameworks.

Relevant for
New Joiners in Luxembourg, Trainees,
Juniors, etc.



On-Boarding



Module 1: Industry (2 hrs)

- Overview of Private Equity industry
- Overview of funds vehicle structure in Luxembourg
- Annual reports process in Luxembourg



Module 2: IFRS (2 hrs)

- Overview of IFRS principles
- Preparation of IFRS financial statements
- Introduction to IFRS 18 () and IFRS 19 requirements



Module 3: Lux GAAP (2 hrs)

- Overview of Lux GAAP principles
- Components of financial statements under Lux GAAP



Module 4: US GAAP (2 hrs)

- Components of financial statements
- Disclosure requirements for investment companies

Private Equity (PE)

“

Up to 20 hrs (You can choose all or select)
Language: English, French* & German*

* The material is in English, with facilitation available in French or German on request.



Learning Objectives

- Gain an understanding of Private Equity operational mechanisms.
- Apply accounting for financial instruments, including hedge accounting and debt vs. equity presentation.
- Understand the consolidation exemptions and requirements in Luxembourg.
- Apply accounting for related parties, income taxes, and share-based payments with disclosure requirements.

Relevant for
CFOs, Finance directors, Senior
controllers, etc.



Development



Module 1: Industry (2 hrs)

- Organizations of a Private Equity fund with operations
- Main activity cycles in Private Equity
- Utilization of vehicles in fund structuring



Module 2: IFRS (8 hrs)

- Investment entities identification with consolidation requirements/exemptions
- Accounting for investments as financial assets, associates, or joint venture
- Debt vs. equity presentation
- Accounting for taxes
- Accounting for management incentive plans
- Related party identification and disclosure



Module 3: Lux GAAP (4 hrs)

- Recognition and measurement of equity investments with examples
- Consolidation requirements and exemptions
- Accounting for taxes
- Accounting for funding, borrowing and derivatives
- Accounting considerations in key concepts (e.g., carried interest, management fees, earn-out, liquidation accounting, etc.)



Module 4: US GAAP (6 hrs)

- Accounting for equity investments and revenue in Private Equity
- Financial highlights and carried interest
- Accounting for financing, capital activity
- Accounting for derivatives
- Debt vs. equity presentation
- Consolidation models
- Accounting for taxes

Private Debt (PD)

“

Up to 8 hrs (You can choose all or select)
Language: English, French* & German*

* The material is in English, with facilitation available in French or German on request.



Learning Objectives

- Gain an understanding of Private Debt industry in Luxembourg
- Understand fund vehicles and reporting process in Luxembourg
- Understand accounting principles and related authoritative sources under different accounting frameworks
- Prepare complete financial statements for Private Debt under different accounting frameworks

Relevant for
New Joiners in Luxembourg, Trainees,
Juniors, etc.



On-Boarding



Module 1: Industry (2 hrs)

- Overview of Private Debt industry
- Overview of funds vehicle structure in Luxembourg
- Annual reports process in Luxembourg



Module 2: IFRS (2 hrs)

- Overview of IFRS principles
- Preparation of IFRS financial statements
- Introduction to IFRS 18 () and IFRS 19 requirements



Module 3: Lux GAAP (2 hrs)

- Overview of Lux GAAP principles
- Components of financial statements under Lux GAAP



Module 4: US GAAP (2 hrs)

- Components of financial statements
- Disclosure requirements for investment companies

Private Debt (PD)

“

Up to 20 hrs (You can choose all or select)
Language: English, French* & German*

* The material is in English, with facilitation available in French or German on request.



Learning Objectives

- Gain an understanding of Private Debt operational mechanisms.
- Apply accounting treatments for financial instruments in Private Debt, including hedge accounting and debt vs. equity presentation.
- Understand the consolidation exemptions and requirements in Luxembourg
- Apply accounting for related parties, income taxes, and share-based payments with disclosure requirements

Relevant for
CFOs, Finance directors, Senior
controllers, etc.



Development



Module 1: Industry (2 hrs)

- Organizations of a Private Debt fund with operations
- Main activity cycles in Private Debt
- Utilization of vehicles in fund structuring



Module 2: IFRS (8 hrs)

- Investment entities identification with consolidation requirements/exemptions
- Accounting and classification for debt investments (EIR, NPL and ECL)
- Debt vs. Equity presentation
- Accounting for taxes
- Accounting for management incentive plans
- Related party identification and disclosure



Module 3: Lux GAAP (4 hrs)

- Accounting for debt investments (i.e., loan origination, loan purchase, non-performing loan, impairment)
- Consolidation requirements and exemptions
- Accounting for taxes
- Accounting for funding, borrowing and derivatives
- Accounting considerations in key concepts (e.g. carried interest, management fees, liquidation accounting, etc.)



Module 4: US GAAP (6 hrs)

- Accounting for debt investments
- Financial highlights and carried interest
- Accounting for financing, capital activity
- Accounting for Derivatives
- Debt vs. Equity presentation
- Consolidation models
- Accounting for taxes

Real Estate (RE) & Infrastructure

“

Up to 8 hrs (You can choose all or select)
Language: English, French* & German*

* The material is in English, with facilitation available in French or German on request.



Learning Objectives

- Obtain an understanding of Real Estate and/or Infrastructure industry in Luxembourg.
- Understand fund vehicles and reporting process in Luxembourg.
- Understand accounting principles and related authoritative sources under different accounting frameworks.
- Prepare complete financial statements for Real Estate and/or Infrastructure under different accounting frameworks.

Relevant for
New Joiners in Luxembourg, Trainees,
Juniors, etc.



On-Boarding



Module 1: Industry (2 hrs)

- Overview of Real Estate and/or Infrastructure industry
- Overview of funds vehicle structure in Luxembourg
- Annual reports process in Luxembourg



Module 2: IFRS (2 hrs)

- Overview of IFRS principles
- Preparation of IFRS financial statements
- Introduction to IFRS 18 () and IFRS 19 requirements



Module 3: Lux GAAP (2 hrs)

- Overview of Lux GAAP principles
- Components of financial statements under Lux GAAP



Module 4: US GAAP (2 hrs)

- Components of financial statements
- Disclosure requirements for investment companies

Real Estate (RE) & Infrastructure

“

Up to 20 hrs (You can choose all or select)
Language: English, French* & German*

* The material is in English, with facilitation available in French or German on request.



Learning Objectives

- Gain an understanding of Real Estate and/or Infrastructure operational mechanisms.
- Apply accounting treatments in Real Estate and/or Infrastructure lifecycle.
- Understand the consolidation exemptions and requirements in Luxembourg.
- Apply accounting for related parties, income taxes, and share-based payments with disclosure requirements.

Relevant for
CFOs, Finance directors, Senior
controllers, etc.



Development



Module 1: Industry (2 hrs)

- Organizations of a Real Estate and/or Infrastructure fund with operations
- Lifecycle in Real Estate and/or Infrastructure industry
- Utilization of vehicles in fund structuring



Module 2: IFRS (8 hrs)

- Accounting for land and property (inventory, PP&E and investment property) and impairment
- Accounting for leases as lessors
- Accounting for non-current held for sale
- Asset acquisition vs. Business combination
- Consolidation requirements / exemptions
- Debt vs. equity presentation
- Accounting for taxes
- Related party identification and disclosure



Module 3: Lux GAAP (4 hrs)

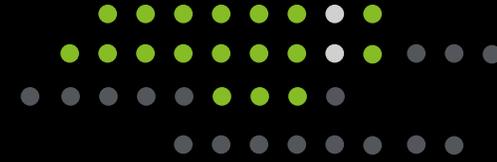
- Accounting for land and property (inventory, PP&E and investment property), impairment and disposal
- Accounting for leases as lessors
- Accounting for taxes
- Accounting for funding, borrowing and derivatives
- Accounting considerations in key concepts (e.g., carried interest, property valuation, liquidation accounting, etc.)



Module 4: US GAAP (6 hrs)

- Accounting for Real Estate and/or Infrastructure lifecycle (i.e. acquisition, operations, impairment, and disposal)
- Financial highlights and carried interest
- Accounting for financing, capital activity
- Accounting for Derivatives
- Debt vs. Equity presentation
- Consolidation models
- Accounting for taxes

Please reach out to us...



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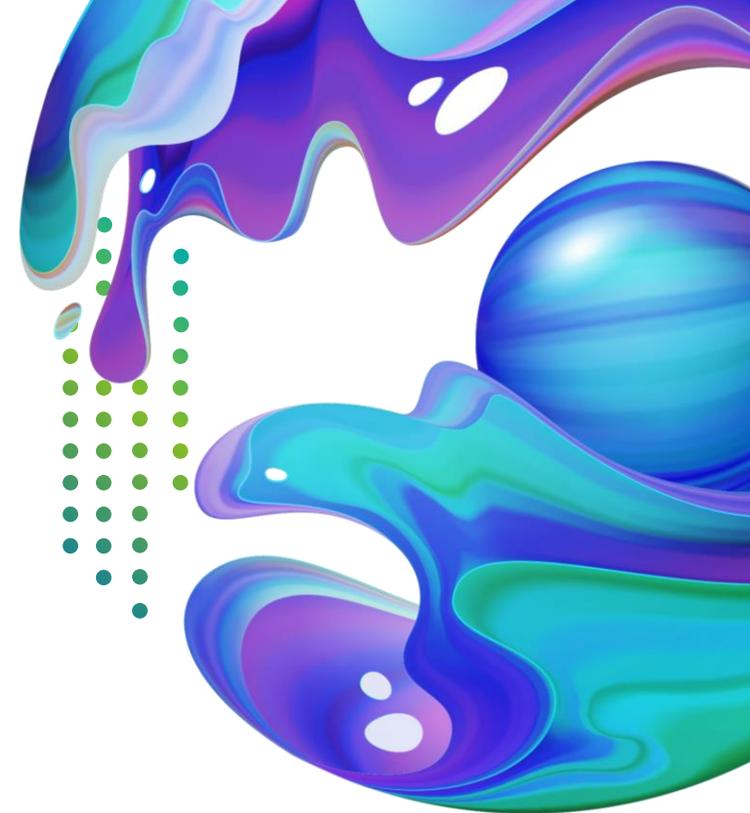
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