

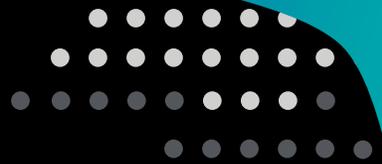
**Deloitte.**

**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.

# Commercial, Industrial and Public Sectors (CIPS)

“

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 CIPS in Luxembourg
- Understand legal environment and reporting process in Luxembourg
- Understand accounting principles and related authoritative sources under different accounting frameworks
- Prepare complete financial statements for CIPS under different accounting frameworks

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



## On-Boarding



### Module 1: Industry (2 hrs)

- Overview of CIPS industry
- Overview of legal environment for CIPS in Luxembourg (e.g. accounting law, commercial law, CSSF, etc.)
- Overview of operational cycles in CIPS, e.g., procurement-to-pay, order-to-cash, record-to-report
- 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
- Basic disclosure requirements and regulatory considerations

# Commercial, Industrial and Public Sectors (CIPS)

“

Up to 22 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

- Understand the complex transactions and structures in CIPS
- Understand the consolidation exemptions and requirements in Luxembourg
- Understanding accounting in the operational cycle for CIPS under different accounting frameworks

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



## Development



### Module 1: Industry (2 hrs)

- Regulatory Compliance and Cross-Border Transactions
- Cross-border governance and operational dynamics in complex corporate structures (incl. holding entities)



### Module 2: IFRS (8 hrs)

- Accounting for inventories, PP&E
- Accounting for borrowing costs
- Revenue recognition with receivable and ECL
- Accounting for leases as lessees
- Impairment of non-financial assets
- Business combinations and consolidation
- Accounting for income taxes
- Employee benefits and share based payment



### Module 3: Lux GAAP (4 hrs)

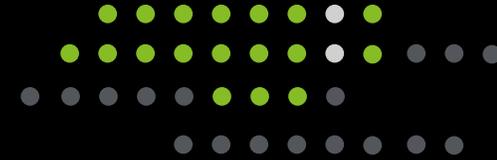
- Recognition and measurement of inventory, PP&E, and provisions
- Accounting for borrowing costs
- Accounting for revenue
- Accounting for leases as lessees
- Consolidation requirements and exemptions
- Accounting for taxes



### Module 4: US GAAP (8 hrs)

- Accounting for inventories, PP&E
- Accounting for borrowing costs
- Revenue recognition
- Accounting for leases as lessees
- Impairment of non-financial assets
- Business combinations and consolidation models (VIE vs. VOE)
- Accounting for income taxes
- Employee benefits and share based payment

# Please reach out to us...



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