

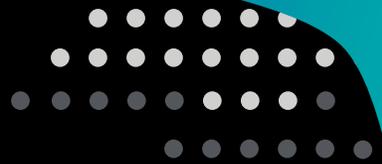
Deloitte.

**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.

Investment Management

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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 Investment Management 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 Investment Management under different accounting frameworks

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



On-Boarding



Module 1: Industry (2 hrs)

- Overview of Investment Management industry
- Overview of funds vehicle structure in Luxembourg with CSSF supervise regulation
- Overview of products Laws for UCITS/UCI, SIF, SICAR, RAIF
- Annual reports process in Luxembourg



Module 2: IFRS (2 hrs)

- Overview of IFRS principles
- Preparation of IFRS financial statements
- Introduction to IFRS 18 requirements



Module 3: Lux GAAP (2 hrs)

- Overview of Lux GAAP principles
- Components of financial statements under Lux GAAP
- Specific disclosure requirements under different laws and regulations



Module 4: US GAAP (2 hrs)

- Components of financial statements
- Disclosure requirements for investment companies

Investment Management

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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 Investment Management funds operational mechanisms.
- Apply accounting treatments for financial instruments in Investment Management, 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 Investment management fund with operations
- Main activity cycles in Investment management industry
- Utilization of vehicles in fund structuring



Module 2: IFRS (8 hrs)

- Investment entities identification with consolidation requirements/exemptions
- Accounting for equity and debt investments
- Debt vs. Equity presentation
- Accounting for taxes
- Accounting for management incentive plans
- Related party identification and disclosure



Module 3: Lux GAAP (4 hrs)

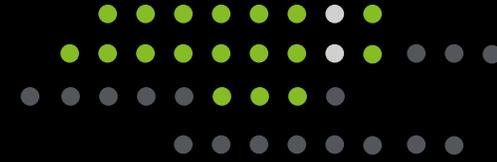
- Accounting for equity and debt investments
- Consolidation requirements and exemptions
- Accounting for taxes (e.g., subscription tax, capital gains tax, etc.)
- Accounting for funding, borrowing and derivatives
- Accounting considerations in key concepts (e.g., management fees, carried interest, earn-outs, etc.)



Module 4: US GAAP (6 hrs)

- Accounting for investment and revenue in Investment management.
- 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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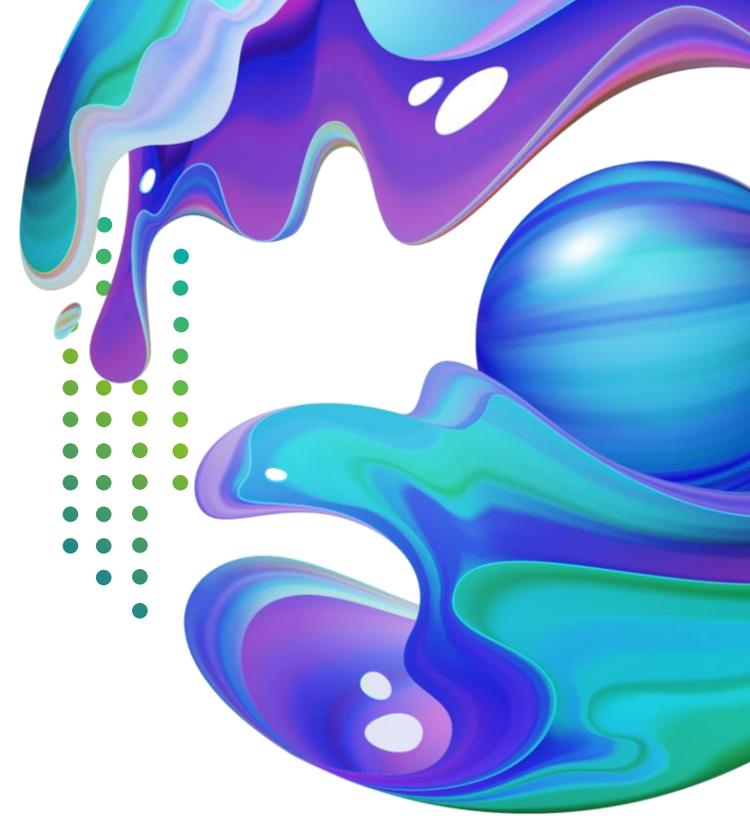
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