



The Institute of Certified Public Accountants of Cyprus (ICPAC)

AGENDA

“IFRS 10 Consolidated Financial Statements (Practical Approach)”

Time / Duration	Session
9:00 – 9:10	Introduction – Participants objectives and expectations
9:10 – 9:50	IFRS 10 Core Principles: Defining and Applying Control
9:50 – 10:50	Business Combinations and Initial Consolidation
10:50 - 11:05	Break
11:05 – 12:00	Subsequent Consolidation and Intra – Group Eliminations
12:00 – 12:50	Consolidation of Foreign Subsidiaries
12:50 – 13:00	Key takeaways – Conclusion – Q&A session

Duration: 4 hours (break included) | Corresponding to **3.5 CPDs**

Instructors:

Georgia Karayiannides | Senior Manager | Audit and Assurance | IFRS excellence | Deloitte Limited

Valentinos Masouras | Senior Manager | Audit and Assurance | IFRS excellence | Deloitte Limited

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