



Our expert

This training programme is coordinated and delivered under the supervision of [Elvin Montes](#)



Target

Professionals who need to have a thorough knowledge of Luxembourg accounting principles.



Duration

4 hours



Language

English



Contact us

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Luxembourg Basic Accounting Principles

Objectives

The training will enable participants to:

- Understand the Luxembourg accounting principles and key changes since 2010
- Understand the key risk areas common to PE/ RE fund structures and related accounting treatment under Luxembourg GAAP
- Prepare Luxembourg GAAP annual accounts
- Apply specific client case studies

Content

The training covers in particular the following content:

- Introduction
- Luxembourg Generally Accepted Accounting Principles
- Preparation of annual accounts (Balance Sheet, Profit or Loss, Equity & Disclosures)
- Preparation of Management report (including financial risk disclosures)
- Luxembourg Standard Chart of Accounts and eCDF filing
- Accounting of equity and debt investments
- Classes of equity shares and capital contributions without issuance of shares
- Interim dividend
- Hybrid financial instruments
- Derivates
- Consolidation requirements
- Conclusion