Valuation Risk and Fair Value Accounting Training Course

Professional Development Training Course Outline

Category	Risk Management	**Duration**	5 Days
Base Fee	$1,500 USD	**Delivery Mode**	Online / On-site Hybrid

Course Introduction

In today's complex and volatile financial landscape, accurate Fair Value Measurement is no longer just a reporting requirement but a critical element of Financial Risk Management. The shift toward fair value accounting under standards like IFRS 13 and ASC 820 has fundamentally changed how companies record assets and liabilities, introducing significant judgment, complexity, and Valuation Risk. Professionals must possess deep, current expertise to navigate the subjective nature of Level 3 inputs, model uncertainty, and the imperative for robust Valuation Governance and Audit Scrutiny. Valuation Risk and Fair Value Accounting Training Course provides the Strategic Finance skills needed to master the technical rigor, regulatory compliance, and inherent risk management associated with modern valuation practices.

This intensive training course bridges the gap between accounting theory and practical Corporate Finance application, focusing on mitigating the Model Risk and Liquidity Risk embedded in fair value estimates. Participants will gain mastery over the Three Valuation Approaches Market, Income, and Cost and learn to apply them consistently across various asset classes, including Intangible Assets and complex financial instruments. By focusing on real-world Case Studies and Best Practices, the course ensures attendees can defend their valuation conclusions, enhance Financial Reporting credibility, and strengthen their firm's overall Enterprise Risk Management (ERM) framework against potential write-downs and regulatory challenge.

Programme Curriculum

Valuation Risk and Fair Value Accounting Training Course

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accounting under standards like IFRS 13 and ASC 820 has fundamentally changed how companies record assets and liabilities, introducing significant judgment, complexity, and Valuation Risk. Professionals must possess deep, current expertise to navigate the subjective nature of Level 3 inputs, model uncertainty, and the imperative for robust Valuation Governance and Audit Scrutiny. Valuation Risk and Fair Value Accounting Training Course provides the Strategic Finance skills needed to master the technical rigor, regulatory compliance, and inherent risk management associated with modern valuation practices.

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Course Duration

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Course Objectives

1. Master the IFRS 13 and ASC 820 framework for Fair Value Measurement.
2. Identify, quantify, and mitigate material Valuation Risk and Model Risk exposure.
3. Apply the Fair Value Hierarchy with technical precision.
4. Conduct and critically assess Discounted Cash Flow (DCF) Valuation using market participant assumptions.
5. Evaluate complex and illiquid assets using the Market and Income approaches, including Comparable Company Analysis.
6. Understand the impact of Credit Risk and Non-Performance Risk on liability valuation.
7. Design and implement effective Valuation Governance and control frameworks.
8. Perform and document Sensitivity Analysis and Scenario Planning for Level 3 valuations.
9. Analyze the valuation implications of corporate transactions like Business Combinations and Goodwill Impairment.
10. Differentiate between various risk adjustments, including Systematic Risk and Liquidity Discounts.
11. Prepare robust, audit-defensible Fair Value Disclosures in financial statements.
12. Integrate fair value measurements into Enterprise Risk Management (ERM) and capital adequacy assessments.
13. Apply Valuation Best Practices for Intangible Assets and financial instruments.

Target Audience

1. Financial Reporting Managers and Directors
2. Corporate and Group Accountants
3. Risk Management Professionals (Market Risk, ERM)
4. Internal and External Auditors (Valuation Specialists)
5. Valuation Specialists and Consultants
6. Investment Banking and Private Equity Analysts
7. Compliance and Regulatory Officers
8. Financial Planning & Analysis (FP&A) professionals

Course Modules

Module 1: Foundational Principles of Fair Value Accounting

- The conceptual framework
- Definition of fair value, market participants, and the Exit Price notion.
- The Fair Value Hierarchy
- Application to different asset and liability classes
- Case Study: Analyzing a public company's Level 2 and Level 3 disclosures and defending the input classification.

Module 2: Valuation Methodologies: Income Approach

- Mastering the Discounted Cash Flow Valuation model.
- Estimating and justifying the Weighted Average Cost of Capital and discount rates.
- Forecasting cash flows and calculating Terminal Value methodologies.
- Addressing Model Risk and non-systematic risk adjustments in the DCF.
- Case Study: Building a DCF model for a private-equity-backed company and performing a full WACC calculation with appropriate risk premiums.

Module 3: Valuation Methodologies: Market and Cost Approaches

- Implementing Comparable Company Analysis and Precedent Transaction Analysis.
- Selecting and normalizing relevant Valuation Multiples
- The Cost Approach.
- Discount for Lack of Marketability and Lack of Control
- Case Study: Determining the fair value of a minority equity stake in an illiquid venture, applying a DLOM using option pricing models.

Module 4: Advanced Topics in Valuation Risk

- Identifying and measuring Valuation Risk associated with unobservable inputs.
- Performing robust Sensitivity Analysis and Scenario Planning
- Quantifying Liquidity Risk in valuation for financial instruments.
- The role of professional skepticism and Valuation Governance in mitigating bias.
- Case Study: Stress testing a portfolio of Level 3 illiquid debt instruments under various adverse economic scenarios.

Module 5: Valuing Liabilities and Own Equity Instruments

- Measuring liabilities
- Valuing an entity's own equity instruments and warrants.
- Accounting for structured financial products and embedded derivatives.
- Understanding the valuation implications of specific covenants and guarantees.
- Case Study: Calculating the fair value of corporate bonds, adjusting the discount rate for the firm's own credit standing

Module 6: Impairment Testing and Business Combinations

- Fair value application in Business Combinations
- Valuation of Intangible Assets acquired using Multi-Period Excess Earnings Method
- Annual Goodwill Impairment Testing
- Determining the Fair Value of a Cash Generating Unit (CGU) / Reporting Unit.

- Case Study: Performing the purchase price allocation for a recent M&A transaction, focusing on the valuation of a brand name intangible asset.

Module 7: Audit Scrutiny and Financial Reporting Disclosures

- Audit requirements and standards for fair value measurements
- Drafting comprehensive and compliant Fair Value Disclosures
- Documentation Best Practices for defending valuation conclusions to auditors and regulators.
- Reconciling changes in Level 3 fair value measurements in the financial statements.
- Case Study: Reviewing a regulator's comment letter on inadequate fair value disclosures and drafting improved reporting language.

Module 8: Integrating Valuation with Enterprise Risk Management (ERM)

- Mapping Valuation Risk to the overall ERM framework and risk appetite.
- Using fair value data for capital adequacy, ICAAP, and Pillar 2 requirements.
- Implementing technology and Valuation Modeling systems for efficiency and control.
- The role of AI/Machine Learning in automated valuation and risk.
- Case Study: Developing Key Risk Indicators for the valuation process within a financial institution's ERM dashboard.

Training Methodology

This course employs a participatory and hands-on approach to ensure practical learning, including:

- Interactive lectures and presentations.
- Group discussions and brainstorming sessions.
- Hands-on exercises using real-world datasets.
- Role-playing and scenario-based simulations.
- Analysis of case studies to bridge theory and practice.
- Peer-to-peer learning and networking.
- Expert-led Q&A sessions.
- Continuous feedback and personalized guidance.

Register as a group from 3 participants for a Discount

Send us an email: info@fineskilltrainingcenter.com or call +254769199797

Certification

Upon successful completion of this training, participants will be issued with a globally- recognized certificate.

Tailor-Made Course

We also offer tailor-made courses based on your needs.

Key Notes

a. The participant must be conversant with English.

b. Upon completion of training the participant will be issued with an Authorized Training Certificate

c. Course duration is flexible and the contents can be modified to fit any number of days.

d. The course fee includes facilitation training materials, 2 coffee breaks, buffet lunch and A Certificate upon successful completion of Training.

e. One-year post-training support Consultation and Coaching provided after the course.

f. Payment should be done at least a week before commence of the training, to FINESKILL TRAINING CENTER account, as indicated in the invoice so as to enable us prepare better for you.

Upcoming Scheduled Sessions

Start Date	End Date	Location	Price
07 Sep 2026	11 Sep 2026	Physical	$1,500
14 Sep 2026	18 Sep 2026	Physical	$1,500
21 Sep 2026	25 Sep 2026	Physical	$1,500
28 Sep 2026	02 Oct 2026	Physical	$1,500
05 Oct 2026	09 Oct 2026	Physical	$1,500
12 Oct 2026	16 Oct 2026	Physical	$1,500
19 Oct 2026	23 Oct 2026	Physical	$1,500
26 Oct 2026	30 Oct 2026	Physical	$1,500

Ready to enroll or request a customized program? Book online or contact us:

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