



# Insurance Financial Reporting and IFRS 17 Operations Course

8 – 12 February 2027  
San Diego

## Insurance Financial Reporting and IFRS 17 Operations Course

**Ref:** 435\_135173 **Date:** 8 – 12 February 2027 **Location:** San Diego **Fees:** 14000 Euro

### Overview

Insurance Financial Reporting and IFRS 17 Operations Course is a five-day intermediate course for insurance accountants, reporting managers, controllers, actuaries, auditors, and finance professionals, who leave with an Insurer Reporting Close Pack. The course connects insurance contract grouping, measurement, service results, finance effects, disclosures, reconciliations, and controls in one reporting workflow. Agile Leaders Training Center delivers this insurance financial reporting course.

### Who Should Attend

- Financial reporting functions responsible for insurer statements and disclosures
- Accounting functions responsible for insurance contract balances and journals
- Actuarial functions responsible for cash flow, discount, and risk adjustment inputs
- Controllershship functions responsible for close governance and reconciliations
- Audit and assurance functions responsible for testing reporting evidence
- Finance analysis functions responsible for explaining insurance performance

The course assumes participants already work with insurer accounting, actuarial data, financial close activities, or reporting review and leaves out product pricing and broad introductory IFRS coverage.

### Departments and Industries

The course supports departments that prepare, supply, control, or review insurance financial information across risk-bearing and advisory organizations.

- Insurance and reinsurance finance operations
- Actuarial valuation and financial modeling
- Financial control, consolidation, and external reporting
- Internal audit, external assurance, and compliance
- Investment accounting and asset-liability management
- Advisory, technology, and reporting transformation services

### Learning Objectives

By the end of this course, participants will be able to:



- Apply IFRS 17 scope, separation, grouping, and recognition decisions
- Build fulfilment cash flow and contractual service margin reconciliations
- Compare the general model and premium allocation approach
- Analyze reinsurance held and IFRS 9 interaction points
- Evaluate statement presentation, disclosures, and close controls
- Create an Insurer Reporting Close Pack

## **Course Agenda**

### **Day 1: Contract Scope and Reporting Architecture**

- IFRS 17 Scope and Contract Classification Decision Tree
- Embedded Component Separation Assessment
- Portfolio and Grouping Classification Matrix
- Recognition and Contract Boundary Checklist
- Insurance Reporting Data Lineage Map

### **Day 2: Measurement and Margin Mechanics**

- Fulfilment Cash Flow Measurement Bridge
- Discount Rate Selection Evidence Sheet
- Non-Financial Risk Adjustment Method
- Contractual Service Margin Roll-Forward
- Onerous Group Loss Component Reconciliation

### **Day 3: Models and Reinsurance Reporting**

- General Measurement Model Accounting Flow
- Premium Allocation Approach Eligibility Test
- Variable Fee Approach Applicability Map
- Reinsurance Contracts Held Measurement Schedule
- IFRS 17 and IFRS 9 Interaction Matrix

### **Day 4: Statements Disclosures and Close Controls**

- Insurance Service Result Presentation Bridge
- Insurance Finance Income and Expense Allocation
- Statement of Financial Position Mapping
- IFRS 17 Disclosure and Reconciliation Checklist
- Reporting Close Control and Sign-Off RACI

## Day 5: Insurance Reporting Practice

- Exercise: Contract Scope and Grouping Assessment
- Exercise: Measurement and Margin Roll-Forward
- Exercise: Reinsurance and Financial Instrument Reconciliation
- Exercise: Statement Presentation and Disclosure Review
- Capstone Exercise: Insurer Reporting Close Pack

## Practical Exercises

The course includes the following suggested activities:

- Suggested activity: classify insurance contracts, separate components, and document grouping decisions for a mixed portfolio.
- Suggested activity: reconcile fulfilment cash flows, risk adjustment, contractual service margin, and loss components.
- Suggested activity: trace reinsurance held and financial instrument balances through reporting interfaces.
- Suggested activity: assemble statement mappings, disclosures, controls, evidence, and sign-offs into a reporting close pack.

## FAQs

### Who suits the Insurance Financial Reporting and IFRS 17 Operations Course, and what does it assume?

The course suits insurance finance, actuarial, control, reporting, and assurance functions and assumes practical exposure to insurer balances, data, close processes, or statement review.

### How does insurance financial reporting training differ from a general IFRS course?

Insurance financial reporting training concentrates on insurance contract measurement, margins, service results, reinsurance, disclosures, and close controls, while a general IFRS course surveys standards across many transaction types and industries.

### How does IFRS 17 group insurance contracts for reporting?

IFRS 17 groups contracts by portfolio, profitability characteristics, and issue period so that profitable and loss-making contract economics are not obscured within the measurement and reporting process.

### What is the contractual service margin in IFRS 17 reporting?

The contractual service margin represents unearned profit in a group of insurance contracts and is recognized as insurance contract services are provided, subject to the applicable measurement model.

## How do IFRS 17 and IFRS 9 interact in insurer financial reporting?

IFRS 17 measures and presents insurance contract balances, while IFRS 9 addresses relevant financial assets and instruments; reporting teams align classifications, finance effects, evidence, and explanations across both standards.

### Conclusion

Participants take back an Insurer Reporting Close Pack containing classification, measurement, reconciliation, presentation, disclosure, control, and sign-off artifacts. The pack changes disconnected actuarial and accounting outputs into a traceable reporting sequence. It gives reporting teams a working structure for reviewing balances, explaining movements, resolving exceptions, and supporting period-end decisions.