IFRS 18 Financial Reporting Standards Training

14 – 18 December 2026
Amsterdam

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Training Center

IFRS 18 Financial Reporting Standards Training

Ref: 103600677_83689 **Date:** 14 – 18 December 2026 **Location:** Amsterdam **Fees:** 5700 Euro

Course Overview

This advanced **International Financial Reporting Standards IFRS 18 Training Course** equips finance professionals with the technical, analytical, and implementation knowledge required to apply **IFRS 18 – Presentation and Disclosure in Financial Statements**. IFRS 18 replaces IAS 1 and introduces significant changes to the way financial performance is presented, classified, explained, and communicated to users of financial statements.

The course provides a structured examination of the new mandatory categories in the Statement of Profit or Loss, IFRS-defined subtotals, **Management Performance Measures MPMs**, aggregation and disaggregation principles, enhanced disclosure requirements, and transition considerations.

Participants will examine how income and expenses are classified into operating, investing, financing, income tax, and discontinued operations categories, and how these classifications affect operating profit, EBITDA, KPIs, financial ratios, and investor interpretation.

The program also addresses practical implementation requirements, including financial statement redesign, reporting-system adjustments, internal controls, governance responsibilities, and transition planning. Through technical discussions, comparative analysis, case studies, restructuring activities, and practical reporting exercises, participants will develop the capability to prepare and review IFRS 18-compliant financial statements and support effective organizational transition.

Target Audience

- CFOs
- Financial Controllers
- Group Reporting Managers
- Finance Managers
- Chief Accountants
- Accountants
- External Auditors
- Internal Auditors
- Financial Analysts
- Financial Reporting Specialists
- Compliance Professionals
- Finance Transformation Professionals

Targeted Organisational Departments

- Finance
- Accounting
- Financial Reporting
- Internal Audit
- External Audit
- Compliance
- Corporate Governance
- Financial Planning and Analysis
- Investor Relations
- Finance Transformation

Targeted Industries

- Banking
- Insurance
- Financial Services
- Manufacturing
- Retail
- Energy
- Oil and Gas
- Telecommunications
- Construction
- Transportation
- Public Sector
- Large Corporate Groups

Course Offerings

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

- Explain the purpose, scope, and principal requirements of IFRS 18
- Evaluate the transition from IAS 1 to IFRS 18
- Prepare IFRS 18-compliant Statements of Profit or Loss
- Classify income and expenses into the required IFRS 18 categories
- Apply mandatory subtotals introduced by IFRS 18
- Determine appropriate aggregation and disaggregation of financial information
- Apply requirements relating to operating expenses presented by nature or function
- Identify Management Performance Measures MPMs
- Prepare mandatory reconciliations of MPMs to IFRS-defined subtotals
- Apply enhanced presentation and disclosure requirements
- Evaluate IFRS 18's impact on EBITDA, KPIs, financial ratios, and performance analysis
- Assess implications for financial reporting systems and internal controls
- Identify key implementation and transition risks
- Develop an IFRS 18 transition roadmap

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- Review financial statements for IFRS 18 presentation and disclosure compliance

Training Methodology

This 5-day intensive and application-focused course incorporates:

- Technical instructor-led discussions
- IAS 1 versus IFRS 18 comparative analysis
- Financial statement restructuring exercises
- Classification case studies
- Aggregation and disaggregation exercises
- Management Performance Measure analysis
- MPM reconciliation exercises
- Financial reporting case studies
- KPI and financial ratio impact analysis
- Disclosure review activities
- Implementation planning exercises
- IFRS 18 compliance review
- Practical financial statement preparation

Course Toolbox

Participants will receive and use:

- IFRS 18 Implementation Framework
- IAS 1 versus IFRS 18 Comparison Guide
- IFRS 18 Classification Decision Guide
- Statement of Profit or Loss Redesign Template
- Aggregation and Disaggregation Checklist
- Expense Presentation Assessment Guide
- Management Performance Measure Identification Template
- MPM Reconciliation Template
- IFRS 18 Disclosure Checklist
- Financial Reporting Impact Assessment
- IFRS 18 Transition Gap Analysis
- IFRS 18 Implementation Roadmap

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Course Agenda

Day 1: IFRS 18 Foundations and Transition from IAS 1

- **Topic 1:** Introduction to IFRS 18 – Purpose, Scope, Objectives, and Effective Date
- **Topic 2:** Transition from IAS 1 to IFRS 18 – Key Presentation and Disclosure Changes
- **Topic 3:** Roles of Primary Financial Statements and Notes under IFRS 18
- **Topic 4:** Overview of the New IFRS 18 Financial Reporting Structure
- **Topic 5:** General Requirements for Presentation and Disclosure
- **Topic 6:** Transition Requirements, Comparative Information, and Implementation Considerations
- **Reflection & Review:** Understanding the Structural Reform Introduced by IFRS 18

Day 2: Statement of Profit or Loss Classification and Mandatory Subtotals

- **Topic 1:** Structure of the Statement of Profit or Loss under IFRS 18
- **Topic 2:** Classification of Income and Expenses into Operating, Investing, and Financing Categories
- **Topic 3:** Income Tax and Discontinued Operations Categories
- **Topic 4:** Classification Requirements for Entities with Specified Main Business Activities
- **Topic 5:** Mandatory Subtotals – Operating Profit and Profit Before Financing and Income Taxes
- **Topic 6:** Impact of Classification and Subtotals on EBITDA, KPIs, and Performance Analysis
- **Reflection & Review:** Applying IFRS 18 Classification Logic to Financial Reporting

Day 3: Aggregation, Disaggregation, and Presentation of Financial Information

- **Topic 1:** IFRS 18 Principles of Aggregation and Disaggregation
- **Topic 2:** Identifying Items with Shared and Dissimilar Characteristics
- **Topic 3:** Presentation of Material Classes in Primary Financial Statements
- **Topic 4:** Determining When Information Belongs in the Statements or the Notes
- **Topic 5:** Presentation of Operating Expenses by Nature and by Function
- **Topic 6:** Avoiding Obscured, Excessive, or Inconsistent Financial Information
- **Reflection & Review:** Applying Aggregation and Disaggregation Requirements to Financial Statements

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Day 4: Management Performance Measures and Enhanced Disclosures

- **Topic 1:** Definition and Purpose of Management Performance Measures
- **Topic 2:** Identifying Which Performance Measures Qualify as MPMs
- **Topic 3:** IFRS 18 Disclosure Requirements for Management Performance Measures
- **Topic 4:** Reconciliation of MPMs to the Most Directly Comparable IFRS-Defined Subtotal
- **Topic 5:** Tax Effects and Non-Controlling Interest Effects in MPM Reconciliations
- **Topic 6:** Consistency, Transparency, Governance, and Communication of MPMs
- **Reflection & Review:** Preparing an IFRS 18-Compliant MPM Disclosure Note

Day 5: IFRS 18 Implementation, Financial Impact, and Compliance

- **Topic 1:** Assessing the Impact of IFRS 18 on Existing Financial Reporting Policies
- **Topic 2:** Impact on EBITDA, Financial Ratios, Loan Covenants, KPIs, and Investor Interpretation
- **Topic 3:** Accounting Systems, Chart of Accounts, Data, and Reporting Process Adjustments
- **Topic 4:** Internal Controls, Governance, Audit, and Financial Reporting Responsibilities
- **Topic 5:** Developing an IFRS 18 Transition Roadmap and Implementation Action Plan
- **Topic 6:** Practical Workshop – Preparing an IFRS 18-Compliant Statement of Profit or Loss and MPM Disclosure
- **Reflection & Review:** Compliance Readiness, Implementation Risks, and Final Action Plan

How This Course Is Different from Other IFRS Training Courses

Unlike general IFRS programs that provide a broad overview of multiple financial reporting standards, this course is specifically focused on the practical application and implementation of **IFRS 18 – Presentation and Disclosure in Financial Statements**. This reflects the positioning of the original course, which concentrates exclusively on IFRS 18 requirements and their effect on performance reporting.

This 5-day program:

- Concentrates exclusively on IFRS 18 requirements and structural reforms
- Provides significantly greater technical depth than a short-format awareness program
- Examines classification, subtotals, aggregation, disaggregation, and disclosures in detail
- Provides focused treatment of Management Performance Measures
- Emphasizes financial statement redesign and practical reporting application
- Addresses senior-level reporting, governance, audit, and investor communication implications
- Evaluates direct impacts on operating profit, EBITDA, KPIs, and financial ratios
- Examines systems, internal controls, and implementation implications