



*Training Course:
IFRS 18: Advanced Financial Statement
Presentation & Disclosure Excellence*

*19 - 23 October 2026
London (UK)*

Training Course: IFRS 18: Advanced Financial Statement Presentation & Disclosure Excellence

Training Course code: FI236546 From: 19 - 23 October 2026 Venue: London (UK) - Training Course Fees: 5775 € Euro

Introduction

In today's rapidly evolving financial reporting environment, organizations are expected to provide greater transparency, consistency, and comparability in their financial statements. To address these needs, the International Accounting Standards Board IASB issued **IFRS 18 - Presentation and Disclosure in Financial Statements**, introducing significant changes to how entities present financial performance and disclose management-defined performance measures.

This intensive 5-day training program, designed by Global Horizon Training Center, provides finance professionals with a comprehensive understanding of IFRS 18 requirements, implementation challenges, and practical applications. Participants will explore the new presentation framework, profit and loss statement categories, disclosure requirements, Management-Defined Performance Measures MPMs, aggregation and disaggregation principles, and the impact of IFRS 18 on financial analysis, reporting systems, and stakeholder communication.

Through practical exercises, real-life case studies, financial statement reviews, and implementation workshops, participants will gain the skills necessary to successfully transition from IAS 1 requirements to IFRS 18-compliant financial reporting.

Objectives

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

- Understand the purpose, scope, and key requirements of IFRS 18.
- Identify the differences between IAS 1 and IFRS 18.
- Apply the new presentation requirements for financial statements.
- Classify income and expenses according to IFRS 18 categories.
- Prepare IFRS 18-compliant Statements of Profit or Loss.
- Understand and disclose Management-Defined Performance Measures MPMs.
- Apply aggregation and disaggregation requirements effectively.
- Evaluate the impact of IFRS 18 on KPIs and financial performance indicators.
- Assess implications for financial reporting systems, controls, and governance.
- Develop an implementation roadmap for IFRS 18 adoption within their organizations.

Target Audience

This program is designed for:

- Chief Financial Officers CFOs
- Finance Directors and Controllers

- Financial Reporting Managers
- Accountants and Senior Accountants
- Internal and External Auditors
- Financial Analysts
- Treasury and Compliance Professionals
- Corporate Governance Officers
- Risk Management Professionals
- ERP and Financial Systems Specialists

Detailed Outline

Day 1 - Introduction to IFRS 18 and the New Financial Reporting Landscape

Understanding IFRS 18

- Background and rationale for IFRS 18
- Evolution from IAS 1 to IFRS 18
- Effective date and transition requirements
- Scope and objectives of IFRS 18

Key Changes Introduced by IFRS 18

- New financial statement presentation model
- Enhanced disclosure requirements
- Increased comparability among entities
- Impact on stakeholders and investors

Governance and Financial Reporting

- Corporate governance and financial transparency
- Regulatory expectations
- Role of audit committees and financial leadership

Practical Workshop

- Identifying IFRS 18 changes in existing financial statements
- Gap assessment exercise

Day 2 - Statement of Profit or Loss under IFRS 18

New Classification Structure

- Operating category
- Investing category
- Financing category
- Income tax category
- Discontinued operations category

Mandatory Subtotals

- Operating Profit
- Profit Before Financing and Income Taxes
- Other required subtotals

Classification Challenges

- Mixed activities and complex transactions
- Industry-specific considerations
- Financial institutions versus non-financial entities

Practical Workshop

- Preparing a Statement of Profit or Loss under IFRS 18
- Classification exercises using real company scenarios

Day 3 - Management-Defined Performance Measures MPMs

Understanding MPMs

- Definition and purpose
- Why IASB introduced MPM requirements
- Common performance measures used by organizations

Disclosure Requirements

- Mandatory disclosures
- Reconciliation requirements
- Transparency and consistency principles

Governance and Audit Considerations

- Controls over MPMs
- Investor communications
- Risks of misleading performance measures

Practical Workshop

- Building MPM reconciliations
- Evaluating annual reports and investor presentations
- Case studies on EBITDA, Adjusted EBITDA, and Operating Margin

Day 4 - Aggregation, Disaggregation and Enhanced Disclosures

Aggregation and Disaggregation Principles

- Materiality considerations
- Grouping similar information
- Separating material transactions

Disclosure Improvements

- Enhanced note disclosures
- Unusual income and expenses
- Transparency requirements

Impact on Financial Reporting Systems

- ERP and reporting system implications
- Internal controls and reporting processes
- Data requirements for IFRS 18 compliance

Practical Workshop

- Reviewing disclosure notes
- Redesigning financial statement disclosures
- Identifying reporting weaknesses

Day 5 - IFRS 18 Implementation and Financial Analysis

Transitioning to IFRS 18

- Implementation roadmap
- Change management considerations
- Coordination between finance, audit, and management

Impact on Financial Analysis

- Effect on KPIs
- Impact on profitability measures
- Impact on investor perception
- Comparability analysis

Integrated Case Study

- Converting IAS 1 financial statements into IFRS 18 format
- Preparing disclosures and MPM reconciliations
- Presenting IFRS 18-compliant financial statements

Action Planning

- Developing an organizational implementation plan
- Best practices for sustainable compliance
- Lessons learned and future developments in IFRS reporting

Registration form on the Training Course: IFRS 18: Advanced Financial Statement Presentation & Disclosure Excellence

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Complete & Mail or fax to Global Horizon Training Center (GHTC) at the address given below

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