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# Advanced IFRS 18 Presentation and Disclosure Training Course

27 September – 8 October 2027
Rome

# Advanced IFRS 18 Presentation and Disclosure Training Course

**Ref:** 1698_62252 **Date:** 27 September – 8 October 2027 **Location:** Rome **Fees:** 11100 GBP

IFRS 18 Presentation and Disclosure is a 2-week advanced training course for group reporting managers, technical accounting leads and financial controllers, in which each participant prepares an IFRS 18 transition position paper with a disclosure review file. The new standard replaces IAS 1 and reshapes how every entity using IFRS Accounting Standards presents performance, so reporting teams must redesign statements, notes and narrative before investors see them. Jupiter Prime Training built the course around that redesign.

## Why IFRS 18 Presentation and Disclosure Matters Now

Investors have long complained that performance reports are hard to compare across companies and that adjusted profit figures appear without clear reconciliation. The International Accounting Standards Board IASB answered with IFRS 18 Presentation and Disclosure in Financial Statements, which replaces IAS 1 Presentation of Financial Statements. Audit committees now ask how the new structure will change reported results, and analysts will read the new statements line by line. Groups that prepare early present a coherent performance story on transition; those that wait face rushed chart-of-accounts changes, inconsistent classification across subsidiaries and awkward explanations of measures they once presented freely.

## Who Gains Most from IFRS 18 Presentation and Disclosure

- Group reporting leads who own the consolidated statement layout and the reporting manual
- Technical accounting specialists who draft policy papers and judgement memos for auditors
- Financial controllers who map ledgers and subsidiary packs to new line items
- Investor relations finance partners who prepare adjusted performance measures and commentary
- Reporting systems owners who configure consolidation tools and disclosure templates

The gain is greatest when group reporting, technical accounting and investor relations finance attend together, because classification choices and performance measures must be agreed across all three.

## IFRS 18 Presentation and Disclosure Capabilities

Participants leave able to rebuild the profit or loss statement under the new structure, document the judgements behind it and defend the resulting disclosures to auditors and investors.

- Classify income and expense items into the categories IFRS 18 requires — group reporting manual owners
- Apply aggregation and disaggregation principles to line items and notes — auditors and preparers
- Identify and reconcile management-defined performance measures — investor relations and the audit committee
- Design the restated primary statements and comparative information — the finance director and board
- Build a technical position paper documenting each significant classification judgement — external auditors
- Assess knock-on effects on revenue, lease, instrument and impairment disclosures — subsidiary controllers

## Key IFRS 18 Presentation and Disclosure Terms

- IFRS 18 — the IASB standard on presentation and disclosure in financial statements that replaces IAS 1.
- Management-defined performance measure — a subtotal of income and expenses that management uses in public communication outside the financial statements.
- Aggregation — combining items that share characteristics into one line so statements stay readable.
- Disaggregation — splitting a line into components when combining them would hide material information.
- Classification category — the defined group into which an income or expense item is placed in profit or loss.
- Technical position paper — a memo setting out a reporting issue, the requirements, options considered and the conclusion reached.

## IFRS 18 Presentation and Disclosure Day by Day

## Day 1: Why Presentation Is Changing

- Investor Comparability Concerns — Drivers Behind the New Standard
- IAS 1 Versus IFRS 18 Map — Identifying What Changes and What Stays
- Impact Scoping Questionnaire — Sizing the Change Across the Group
- Stakeholder Map for Transition — Auditors, Analysts, Board and Subsidiaries
- Transition Project Charter — Ownership, Milestones and Sign-Off Route

## Day 2: The New Profit or Loss Structure

- Classification Categories — Placing Income and Expense Items Correctly
- Required Subtotals — Presenting Performance Consistently Across Periods
- Main Business Activities Assessment — Judgements for Diverse Groups
- Foreign Exchange and Derivative Gains — Allocating to the Right Category
- Line Item Redesign Template — Rebuilding the Face of the Statement

## Day 3: Aggregation and Disaggregation

- Shared Characteristics Test — Deciding When Items Combine
- Materiality Judgement Record — Supporting Disaggregation Choices
- Nature Versus Function Presentation — Operating Expense Analysis Options
- Other Line Labelling — Avoiding Vague Residual Captions
- Note Cross-Reference Design — Linking Statements to Supporting Detail

## Day 4: Management-Defined Performance Measures

- Performance Measure Inventory — Locating Adjusted Figures in Public Communication
- Reconciliation Note Design — Linking Measures to Defined Subtotals
- Tax and Non-Controlling Interest Effects — Disclosing Reconciling Items
- Investor Narrative Alignment — Keeping Commentary and Notes Consistent
- Measure Change Protocol — Explaining Revisions to Definitions

## Day 5: Balance Sheet and Cash Flow Effects

- Statement of Financial Position Changes — Line Items and Groupings
- Cash Flow Statement Starting Point — Linking to the New Subtotal
- Interest and Dividend Classification — Consistency Across Primary Statements
- Equity Statement Presentation — Clarity of Components and Movements
- Comparative Restatement Plan — Preparing Prior Period Figures

## Day 6: Revenue and Lease Disclosures Under the New Structure

- Revenue Contract Disclosures — Fitting Disaggregated Revenue to New Categories
- Contract Balance Presentation — Receivables, Assets and Liabilities
- Lease Expense Classification — Depreciation and Interest Placement
- Lessor Income Presentation — Main Activity Judgements for Lessors
- Disclosure Gap Checklist — Revenue and Lease Notes

## Day 7: Financial Instruments, Impairment and Business Combinations

- Financial Instrument Gains and Losses — Category Allocation Decisions
- Expected Credit Loss Presentation — Placement Within Profit or Loss
- Goodwill and Asset Impairment Charges — Classification and Note Linkage
- Acquisition Costs and Remeasurements — Business Combination Presentation Choices
- Associates and Joint Ventures Income — Investing Category Judgements

## Day 8: Systems, Data and Group Consolidation Packs

- Chart of Accounts Remapping — Tagging Ledgers to New Categories
- Subsidiary Reporting Pack Redesign — Capturing Data for Classification
- Consolidation Tool Configuration — Subtotals and Reconciliations
- Parallel Run Design — Testing Restated Figures Before Release
- Reporting Manual Update — Instructions for Component Finance Teams

## Day 9: Auditor and Investor Readiness

- Judgement Memo Standards — Structure That Auditors Can Test
- Audit Committee Briefing Pack — Explaining Transition Effects
- Analyst Bridge Presentation — Old Versus New Performance Figures
- Disclosure Quality Review — Removing Boilerplate From Notes
- Transition Disclosure Drafting — Explaining Changes in the First Year

## Day 10: Practising the IFRS 18 Transition Position Paper

- Case Group Classification Exercise — Applying Day Two Categories
- Performance Measure Reconciliation Draft — Applying Day Four Methods
- Restated Statement Walk-Through — Applying Day Five Restatement Plan
- Peer Auditor Challenge — Testing Judgements Before Sign-Off
- IFRS 18 Transition Position Paper and Disclosure Review File — Completing the Work Product

## Applying IFRS 18 Presentation and Disclosure After the Course

- Run a classification mapping session with two subsidiaries to tag their largest income and expense accounts to the new categories.
- Compile an inventory of adjusted performance measures used in investor material and draft the first reconciliation note for audit committee review.

## IFRS 18 Presentation and Disclosure Questions FAQ

### What is IFRS 18 presentation and disclosure, and why does it matter now?

IFRS 18 is the IASB standard that replaces IAS 1 and sets new rules for presenting financial statements. It matters now because groups must restructure profit or loss, reconcile adjusted measures and prepare comparatives before the new statements reach investors.

### Which roles gain most from IFRS 18 presentation and disclosure training?

Group reporting managers, technical accounting leads and financial controllers gain most. Investor relations finance partners and consolidation system owners also benefit, because classification choices and performance measures affect their outputs directly.

### How does IFRS 18 presentation and disclosure training differ from a general financial reporting course?

It concentrates on one standard and its transition. A general financial reporting course covers recognition and measurement across many standards, while this course focuses on statement structure, performance measures and disclosure redesign.

## What do you bring back from IFRS 18 presentation and disclosure training?

You bring back a transition position paper and a disclosure review file built on a case group. You also return with a classification mapping method and reconciliation template your reporting team can reuse.

## IFRS 18 Presentation and Disclosure: The Way Forward

The IFRS 18 transition position paper and disclosure review file first informs how the group classifies its main income and expense lines in the restated comparatives. Group reporting owns it, auditors test it and the audit committee approves it. After the first parallel run, revisit which performance measures still earn their place and whether aggregation choices leave investors with clearer notes.