



معايير التقارير المالية الدولية IFRS 18

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Course Overview

equips finance professionals International Financial Reporting Standards IFRS 18 Training Course This advanced IFRS 18 Presentation and with the technical, analytical, and implementation knowledge required to apply IFRS 18 replaces IAS 1 and introduces significant changes to the way financial Disclosure in Financial Statements 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, aggregation and disaggregation principles, Management Performance Measures MPMs IFRS-defined subtotals, 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
- 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

Course Agenda

Day 1: IFRS 18 Foundations and Transition from IAS 1

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

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

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

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

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

Day 4: Management Performance Measures and Enhanced Disclosures

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

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

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

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 **IFRS 18 – Presentation and Disclosure** is specifically focused on the practical application and implementation of . This reflects the positioning of the original course, which concentrates exclusively on IFRS **Financial Statements** 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 •

فئات الدورات التدريبية

الدورات التدريبية في مجال البيئة والاستدامة	دورات إدارة الجودة وتطوير العمليات
دورات إدارة و تحليل البيانات ودورات علم البيانات	دورات إدارة و تطوير الموارد البشرية
دورات الذهن السيرياني ودورات تقنية المعلومات	دورات الاتصال الجماهيري و السياسات والعلاقات العامة
دورات التدريب القانوني والهشتريات والتعاقدات	دورات التسويق وإدارة علاقات العملاء وإدارة المبيعات
دورات الحوكمة وإدارة المخاطر والامتثال	دورات السكرتارية و إدارة المكاتب
دورات الصحة والسلامة والذهن المهني	دورات الصيانة ودورات المجالات الهندسية المتنوعة
دورات المحاسبة و التهويل و دورات الإدارة المالية	دورات المهارات الشخصية وتطوير الذات
دورات في مجالات القيادة والإدارة	دورات معتمدة من قبل هيئات دولية
دورات مكتب إدارة المشاريع وإدارة المشاريع الرشيقية	



مدن التدريب

أهستردام هولندا	أكرا غانا	أثينا اليونان
الدار البيضاء المغرب	الجبيل المملكة العربية السعودية	استنبول تركيا
القاهرة مصر	الرياض المملكة العربية السعودية	الدوحة قطر
باريس فرنسا	الهناوة مملكة البحرين	الكويت الكويت
براغ جمهورية التشيك	بانكوك تايلند	باكو أذربيجان
بورتو البرتغال	برلين ألمانيا	برشلونة إسبانيا
تورنتو كندا	تيليسي جورجيا	بوكيت تايلاند
جوهانسبرغ جنوب افريقيا	جنيف سويسرا	جاكرتا جمهورية اندونيسيا
زنجار تنزانيا	روما إيطاليا	حلي الإمارات العربية المتحدة
سيول كوريا الجنوبية	سنغافورة سنغافورة	سان دييغو الولايات المتحدة الأمريكية
طرابزون تركيا	شيكاغو الولايات المتحدة الأمريكية	شرم الشيخ مصر
عمان المملكة الأردنية الهاشمية	طوكيو اليابان	طشقند أوزبكستان
فيينا النمسا	فرانكفورت ألمانيا	عن بعد منصة زووم

مدن التدريب

لانكاوي ماليزيا	كيب تاون جنوب افريقيا	كوالالمبور ماليزيا
هاربيا اسبانيا	لندن المملكة المتحدة	لشبونة البرتغال
هونترو سويسرا	مسقط سلطنة عمان	مدريد اسبانيا
نيروبي كينيا	هيونج المانيا	ميلان ايطاليا
		نيويورك الولايات المتحدة الأمريكية