FINANCE AND TREASURY TRAINING

Mastering IFRS 18 Transition

2 day course Classroom, online or in-house

Course overview

IFRS 18 completely replaces IAS 1, and this intensive two day course takes finance professionals past the theory into the structural mechanics of the change. Delegates work through the new five category income statement, the two mandatory subtotals, and the strict framework governing Management defined Performance Measures, which moves non GAAP metrics out of investor presentations and press releases and into audited financial footnotes. The course covers the enhanced principles of aggregation and disaggregation, the new limits placed on vague Other line items, and the choice between presenting operating expenses by nature or by function. Hands on case studies, transition mapping templates and an implementation roadmap prepare delegates for the 2027 deadline and the retrospective restatement of 2026 comparative data.

What you will learn

- Deconstruct the core differences between IAS 1 and IFRS 18
- Reclassify income and expense items into the new five category income statement layout
- Identify and disclose non GAAP metrics correctly under the audited Management defined Performance Measure framework
- Apply the new qualitative principles of aggregation and disaggregation to primary statements and notes
- Draft an IFRS 18 compliant statement of profit or loss carrying the two new mandatory subtotals
- Build a compliant Management defined Performance Measure note with the required reconciliations
- Formulate an entity specific transition roadmap covering systems adjustments and stakeholder communication

Who should attend

- Chief financial officers managing investor relations and board level reporting changes
- Finance directors and controllers responsible for accounting policy and restating 2026 numbers
- Group IT and ERP systems heads updating reporting tools and consolidation software
- Chief internal auditors and audit partners signing off the accuracy of new audited footnotes

Course outline

01 Day 1: why the IASB replaced IAS 1, the timeline to 2027, early adoption and the 2026 comparative year
02 Day 1: the new five category income statement and the residual nature of the operating category
03 Day 1: mandatory subtotals, operating profit or loss, profit before financing and income taxes, and the effect on EBIT
04 Day 1: case study workshop redesigning an income statement from a raw trial balance
05 Day 2: defining a Management defined Performance Measure and identifying what falls outside the framework
06 Day 2: drafting the disclosure note and reconciling each measure back to the closest IFRS 18 subtotal
07 Day 2: aggregation and disaggregation, limits on Other line items, by nature versus by function presentation
08 Day 2: transition logistics, effects on the cash flow statement and balance sheet, debt covenants and legacy KPIs

Upcoming dates

Dates	Venue	Format	Fee per delegate
17 to 18 September 2026	Online	Online	R6,500
23 to 24 October 2026	Johannesburg, South Africa	Classroom	R11,995
9 to 10 February 2027	Pretoria, South Africa	Classroom	R11,995
10 to 11 April 2027	London, United Kingdom	Classroom	R11,995

Fees and how to register

Online **from R6,500** per delegate, classroom **from R11,995** per delegate, in-house training is quotation on request. Book 2 or more delegates on this course and save 10%.

To register or request an in-house proposal, visit **www.afrisciencegroup.com**, email **info@afriscience.co.za**, or WhatsApp us on **+27 63 479 1136**.

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