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# IFRS 18 Profit or Loss Categories, Performance Measures and Disclosure Training Course

19 – 23 July 2027  
Geneva





## IFRS 18 Profit or Loss Categories, Performance Measures and Disclosure Training Course

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### Programme Summary

IFRS 18 profit or loss categories, performance measures and disclosure are the subject of this one-week training course for financial controllers, group reporting managers, technical accounting leads and finance directors at intermediate level, ending in an IFRS 18 transition plan with a redrafted statement of profit or loss for one reporting entity. Preparers must move from the layout of IAS 1 to new subtotals and notes. The programme moves from the principles of the standard, through diagnosis of current statements, to design of the layout and disclosures, then to application on one entity. Mars Training Centre UK delivers this programme on IFRS 18 profit or loss categories for reporting teams.

### The Business Case

Changes to the primary statements reach systems, the chart of accounts, investor communication and covenant calculations. Teams that map income and expenses to the new categories early avoid late rework, explain movements in operating profit consistently and keep management measures aligned with the notes.

- Reporting Rework: Falls as accounts are mapped to the new categories early.
- Disclosure Consistency: Improves as management measures are reconciled to defined subtotals.
- Stakeholder Clarity: Rises as aggregation choices are applied the same way each period.

### Principles and Evidence Base

- IFRS 18 Presentation and Disclosure in Financial Statements: It structures the rules taught in Sessions 1 to 4.
- IAS 1 Presentation of Financial Statements: It is the baseline for diagnosing current statements in Session 2.
- IAS 7 Statement of Cash Flows: It frames the link between the new categories and cash flow presentation in Session 3.
- IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors: It guides the policy change treatment in Session 4.

### Intended Participants

- Financial controllers who own the primary statements.
- Group reporting managers who consolidate results across entities.
- Technical accounting leads who draft policies for adoption.
- Finance directors who sign off disclosures and explain results to investors.

The programme serves listed groups, banks, manufacturers and service companies.



## Learning Outcomes

1. Participants will be able to classify income and expenses into the operating, investing and financing categories.
2. Participants will be able to construct the required subtotals in a statement of profit or loss.
3. Participants will be able to evaluate whether a management-defined performance measure meets the disclosure and reconciliation requirements.
4. Participants will be able to justify aggregation and disaggregation choices, including the use of an other line.
5. Participants will be able to diagnose the gaps between a current IAS 1 statement and the new layout.
6. Participants will be able to design a transition plan covering systems and comparatives.

## Programme Structure

### Day 1: IFRS 18 Profit or Loss Categories Principles

How does the standard organise the statement of profit or loss?

- Standard Scope and Objective Map
- Operating, Investing and Financing Category Definitions
- Operating Profit Subtotal Construction
- Profit Before Financing and Income Taxes Subtotal
- Business Model Classification Decision Tree

### Day 2: Diagnosing Current Statements Against the New Layout

Where does today's statement differ from what the standard requires?

- IAS 1 Statement Gap Analysis
- Income and Expense Classification Sample Test
- Aggregation Level and Other Line Review
- Foreign Exchange and Derivative Line Allocation Cases
- Notes Disclosure Inventory

### Day 3: Performance Measures and Cash Flow Links

When is a management measure a defined performance measure, and how is it reconciled?

- Management-Defined Performance Measure Identification Test
- Reconciliation Table to Defined Subtotals
- Tax and Non-Controlling Interest Effect Disclosure
- Cash Flow Statement Starting Point Alignment
- Earnings Release to Notes Consistency Check



## Day 4: Designing Layout, Disclosures and Transition

What must change in policies, systems and comparatives?

- Account Mapping Template
- Disaggregation Principles Application Grid
- Accounting Policy Change and Comparative Restatement Note
- Reporting System Change Requirements List
- Investor and Lender Communication Outline

## Day 5: Applying IFRS 18 to One Reporting Entity

Is the transition plan ready for review by the audit committee?

- Applying the Session 1 Category Definitions to the Entity Ledger
- Testing the Session 2 Gap List on the Draft Statement
- Checking the Session 3 Reconciliations Against Published Measures
- Rehearsing the Audit Committee Briefing Conversation
- Completing the IFRS 18 Transition Plan and Redrafted Statement

## Methodology

The programme uses a structured exercise method built on anonymised trial balances, published statement extracts and earnings releases. Participants classify accounts in pairs, redraft a statement and test a measure in short rounds. Discussion centres on judgement calls a preparer must document.

- Suggested activity: Classifying a trial balance into the three categories and listing judgement points.
- Suggested activity: Reconciling a management measure to a defined subtotal.
- Suggested activity: Drafting the policy change note.

## Capstone Output

Each participant completes an IFRS 18 transition plan with a redrafted statement of profit or loss for one reporting entity. It holds an account mapping, a gap list, a measure reconciliation, a disclosure outline and a system change list. The plan is used to brief the audit committee and assign owners.

## Frequently Asked Questions

### Is IFRS 18 profit or loss categories training suitable for accountants new to the standard?

Yes, if you prepare IFRS statements. IFRS 18 profit or loss categories are taught from first principles and assume working knowledge of IAS 1.



## **Which references do IFRS 18 profit or loss categories rest on in this programme?**

IFRS 18 profit or loss categories here rest on IFRS 18 itself, with IAS 1 as the baseline and IAS 7 and IAS 8 for cash flow links and policy change.

## **How is the transition plan from IFRS 18 profit or loss categories used at work?**

You use the IFRS 18 transition plan to brief the audit committee, assign owners for account mapping and systems, and schedule the change.

## **How do IFRS 18 profit or loss categories differ from a programme on IFRS updates?**

IFRS 18 profit or loss categories centre on one presentation standard and its layout, while an IFRS updates programme surveys changes across many standards.