



## 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 |
|--------------------------------|-------------------------|-----------|------------------|
| 30 September to 1 October 2026 | Online                  | Online    | R6,500           |
| 4 to 5 November 2026           | Cape Town, South Africa | Classroom | R11,950          |
| 15 to 16 February 2027         | Harare, Zimbabwe        | Classroom | USD 795          |
| 2 to 3 March 2027              | Nairobi, Kenya          | Classroom | USD 795          |



## Fees and how to register

This 2 day course is **R6,500** per delegate online, **R11,950** in the classroom in South Africa, Botswana, Namibia, Lesotho and Eswatini, and **USD 795** in the classroom elsewhere in Africa. 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](http://www.afrisciencegroup.com), email [info@afriscience.co.za](mailto:info@afriscience.co.za), or WhatsApp us on **+27 63 479 1136**.

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