

IFRS 18 Presentation & Disclosure to FS

AIM OF THE TRAINING

This training explains IFRS 18's new presentation rules, focusing on clearer, more transparent financial reporting. It's designed for financial controllers, reporting specialists, CFOs, and auditors involved in preparing and reviewing financial statements.

TRAINING PROGRAM

1. What is IFRS 18 and why it matters?
2. Major changes from IAS 1 'Presentation of FS
3. Statement of Profit and Loss – New Presentation Requirements:
 - Required subtotals: operating profit, investing, financing
 - Changes in classification of income and expenses
 - Disaggregation rules and label clarity
 - Placement of associates & joint ventures
4. Statement of Financial Position, Aggregation and Format
 - Principles of aggregation and disaggregation
 - Enhanced line-item requirements
 - Classification: current vs. non-current
 - Labelling and minimum content
5. Management Performance Measures
 - What are these?
 - How to ensure their comparability and understandability by financial statements' users?
 - How to disclose them?

BENEFITS

- Grasp major changes from IAS 1 to IFRS 18.
- Master new statement presentation and disclosure standards.
- Learn directly from an experienced IFRS expert.

LECTURER

Dariusz Bargieł, FCCA

IFRS & ACCA lecturer

A former auditor at Deloitte, he has specialized in IAS/IFRS training since 2001, preparing candidates for ACCA, CIMA, CFA, and DipIFR exams. He combines technical expertise with over two decades of teaching experience across Europe and the Middle East.

TRAINING DETAILS

Duration: 4-hour training

Time: 9:00 – 13:00

Date: 19 November 2026

Language: English/Polish

Place: live on-line, Zoom platform

Price: 850 PLN net + VAT

For registration until: 18 September 2026

/ 10% – individual discount

/ 15% – group discount – 2 people or more