



Financial Reporting:

Implementing IFRS 18 for 2027 Compliance

21-22 January 2026

The Majestic Hotel Kuala Lumpur



Lead Trainer:

Thomas Egan

Accounting and Finance Trainer & Advisor
Director & Advisor, Auditchain Labs AG

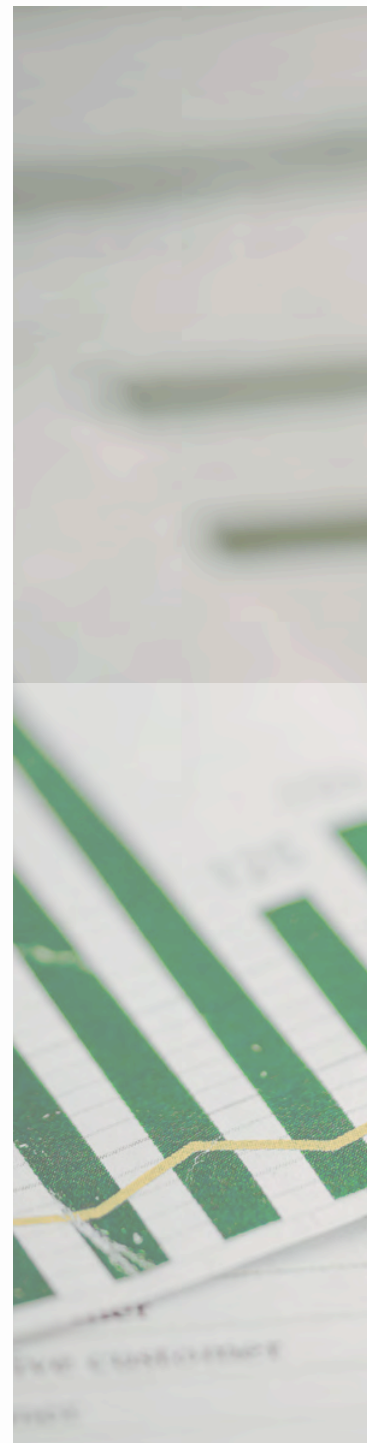
Course Overview

Financial reporting is entering a major transition, with the new IFRS 18 standard becoming effective on 1 January 2027. Although this may seem a year away, you are now at the crucial point where organisations begin preparing their reporting structures, internal processes, chart of accounts, and system readiness. Waiting until 2027 will leave very little room to adapt especially when comparative information for 2026 will also need to be restated under the new format.

This is why joining the workshop in 2026 gives you a significant head start. You will understand how IFRS 18 changes the presentation of financial statements, how it will influence your internal reporting workflows, and what financial leaders must start aligning today to avoid last-minute disruptions.

By attending this workshop, you place yourself ahead of the transition curve, understand what regulators and auditors will expect, and prepare your organisation confidently before the new standard becomes mandatory.

At the end of the course participants should have a good understanding of how to prepare a full set of accounts compliant with IFRS 18, draft the required disclosures and notes, and address common implementation issues created by IFRS 18.



Course Objectives & Benefits

Objectives

By the end of this workshop, you will be able to:

- Understand the full scope and objectives of IFRS 18.
- Learn how to apply IFRS 18 to your own financial statements.
- Strengthen your ability to analyse and interpret financial performance under the new model.
- Identify the system, process, and internal reporting changes you must prepare in 2026.
- Anticipate common implementation challenges from classification judgments to MPM disclosures
- Learn practical strategies to avoid mistakes during adoption, and stakeholder confidence.

Benefits to Your Company

IFRS 18 is not optional but getting it right gives your organisation a strategic advantage. Your company will benefit through:

- Ensure your finance team fully understands the standard and avoids costly misapplications.
- Early adoption knowledge helps avoid restatements, audit friction, and regulatory challenges.
- Proper categorisation and MPM disclosures improve transparency and investor confidence.
- Improved structuring of statements and notes leads to stronger internal clarity and oversight.
- Build readiness for IFRS 18-driven changes in accounting, ERP systems, tagging, and analytics.

Result?

Your company can immediately begin mapping, restructuring, and redesigning your financial statements to meet IFRS 18 requirement ensuring your organisation is ready for a smooth, compliant transition in 2027 without last-minute disruptions, errors, or costly rework.

Agenda Day 1

All modules will be delivered across Day 1 and Day 2. However, the trainer may adjust the sequence, modify content, or emphasize specific topics based on the delegates' skills and experience.

Module 1: Introduction to IFRS 18

In this opening module, you will gain a clear understanding of what IFRS 18 aims to achieve and how it differs from the current IAS 1 standard. You will explore its objective, scope, and the key structural and conceptual changes that will reshape financial statement presentation. This module also prepares you for the transition requirements, helping you understand what retrospective adoption means for your organisation's 2026 reporting data.

Module 2: Changes in The Statement of Profit or Loss – General Classification

Here, you will dive into the core changes in the statement of profit or loss, focusing on IFRS 18's new classification model. You will learn how to categorise income and expenses into operating, investing, financing, income tax, and discontinued operations categories. The emphasis is on helping you confidently apply the new category definitions in real reporting scenarios, ensuring consistency and compliance across your financial statements.

Module 3: Changes in The Statement of Profit or Loss – Specified Main Business Activities & Specific Items

In this module, you will examine situations where the business model directly affects presentation. You will learn how IFRS 18 treats entities whose main business activities involve investing in assets or providing financing to customers, and how this affects category classification. You will also explore the rules for cash and cash equivalents, and how to appropriately classify foreign exchange differences. By the end, you will understand how to navigate activity-specific guidance without misclassification.

Module 4: Changes in The Statement of Profit or Loss – Illustrated Examples

This module allows you to see IFRS 18 in action. You will work through practical examples covering statement structure, mandatory subtotals, required categories, and the principles of aggregation, disaggregation, offsetting, and netting. The focus is on helping you translate the written standard into real presentation formats, giving you the confidence to restructure your own statements accurately.

Course Schedule

08:30-09:00	09:00-10:30	10:30-11:00	11:00-13:00	13:00-14:00	14:00-15:30	15:30-16:00	16:00-17:00
Registration	Upskilling	Break	Upskilling	Break	Upskilling	Break	Upskilling

Agenda Day 2

All modules will be delivered across Day 1 and Day 2. However, the trainer may adjust the sequence, modify content, or emphasize specific topics based on the delegates' skills and experience.

Module 5: Changes to Other Statements

IFRS 18 impacts more than just the profit or loss statement, and in this module, you will explore how the new standard affects the Statement of Cash Flows, Statement of Financial Position, and Statement of Changes in Equity. You will understand where presentation updates are required, how classification interacts across the primary statements, and what adjustments you need to anticipate during transition.

Module 6: Notes to the Financial Statements

In this module, you will learn how to structure and prepare notes that comply with IFRS 18's new expectations. You will review what must be included, how notes should be organised, and what disclosures fall outside other specific standards but are now required under IFRS 18. The focus is on improving clarity, comparability, and the overall communication value of your notes.

Module 7: Management Performance Measures (MPMs)

This module focuses on one of the most impactful parts of IFRS 18: the new requirements for Management Performance Measures. You will learn the components that define an MPM, the mandatory disclosures, and how to present MPMs in a transparent and compliant way. You will also explore practical examples and understand how MPM requirements interact with local or jurisdictional guidance, helping you develop robust internal performance metrics.

Module 8: Assessing the Impact of IFRS 18

In the final module, you will evaluate how the new presentation standard affects the broader organisation. You will consider the implications for contracts and agreements, compensation structures, financial ratios, accounting systems, and digital reporting requirements. This module helps you build a complete transition strategy by understanding how IFRS 18 influences both reporting and business processes.

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Registration	Upskilling	Break	Upskilling	Break	Upskilling	Break	Upskilling

Why Attend?

This course has been well-prepared for professionals who are interested in enhancing their financial reporting skills and knowledge, including but not limited to:

Role	Relevancy	Why?
Financial Controllers	★★★★	You are directly responsible for preparing and reviewing financial statements, making IFRS 18 adoption a core part of your role.
Finance Managers	★★★★	You oversee reporting processes and will need to ensure your team implements the new presentation requirements correctly.
Accountants (General & Senior)	★★★★	You will apply IFRS 18 on a day-to-day basis, from classification to preparing disclosures and notes.
Auditors (Internal & External)	★★★★	You will be reviewing IFRS 18 including compliant statements, assessing classifications, and verifying compliance during audits.
Corporate Reporting Specialists	★★★★	You prepare and standardise reporting frameworks, making IFRS 18 essential to your reporting transformation.
FP&A Professionals	★★★	Your forecasts, analysis, and performance reporting will be affected by changes in categories, subtotals, and MPMS.
Tax & Compliance Professionals	★★★	You need to understand how presentation shifts especially income tax categories which affect compliance and reporting interactions.
CFOs & Finance Directors	★★★	You need clear oversight of IFRS 18 implications for governance, reporting integrity, and organisation-wide readiness.
Regulatory or Compliance Liaisons	★★★	You need to understand how entities must communicate financial information under the revised presentation requirements.
Accounting System / ERP Teams	★★★	You must update system configurations, mapping structures, and reporting templates for IFRS 18's new classifications.
Risk & Governance Officers	★★★	You benefit from understanding how presentation impacts disclosure transparency and internal reporting structures.

★★★★ Highly Relevant ★★★ Relevant ★ Somewhat Relevant

Course Trainer



Lead Trainer:

Thomas Egan

Accounting and Finance Trainer & Advisor
Director & Advisor, Auditchain Labs AG

Thomas Egan brings over 30 years of global expertise in crafting and delivering impactful training programs in accounting and finance. With a profound membership in ISCA, CPA Australia, and ACCA, coupled with being a licensed US CPA, his prowess is unrivalled. He boasts a rich history of serving on esteemed committees dedicated to shaping accounting standards, financial reporting, and XBRL.

Thomas's illustrious career spans 25 years in pivotal technical accounting roles within a prestigious Big 4 firm, an international bank, and as a trusted advisor to the aviation sector. Armed with a master's degree in accounting from the esteemed University of Wisconsin - Madison, and a Postgraduate Diploma in Strategic Finance from the University of Oxford, his academic credentials are impeccable.

Furthermore, he holds the distinguished CFA certification for ESG Investing, solidifying his authority in the domain. With Thomas Egan at the helm, participants are assured of a transformative learning experience under the guidance of an industry luminary.

Let's Level Up!

Are you ready to empower your skills and ultimately elevate your career?



Standard Fee
RM3,500/pax

Group Fee
RM3,350/pax

- Fees are per participant and inclusive of SST.
- Group fees apply for three (3) participants and above.
- This course is **100% claimable** under HRD Corp Claimable Course (SBL-KHAS) Scheme: Employer-Specific Course.

How to Register?

STEP 1 Click the registration link here:
<https://www.skill-lyft.com/workshop-series-registration-form>,

OR scan the QR code below and complete the online form.



STEP 2 We'll review your submission and email the relevant documents:

- If applying for HRD Corp grant: You'll receive supporting documents to complete your grant application.
- If not applying for grant: You'll receive an invoice for direct payment.

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