



# IFRS 18 – Presentation and Disclosure in Financial Statements



## IFRS 18 Masterclass with PwC's Academy!

The new IFRS 18 standard, “Presentation and Disclosure in Financial Statements”, will replace IAS 1 from 1 January 2027, with the aim of promoting more transparent and comparable financial reporting. Companies should be starting the preparation now for this major change in financial reporting.

The purpose of the [training](#) is to get a deep dive into IFRS 18, including a brief overview of the basics and then dealing with current application issues we observed in practice globally and in CEE.

### Who should attend:

The training is primarily intended for financial executives and accounting and reporting professionals responsible for preparing and interpreting financial statements. The training assumes a good knowledge of IFRS accounting standards and a basic knowledge of IFRS 18.

### Our tutor:



#### Gábor Balázs

PwC Hungary || partner || CEE Corporate Reporting Leader

**Gábor** is an IFRS technical partner and trainer working across the region in CEE. He has been supporting large clients in the region for complex accounting matters as a technical accounting specialist for more than 20 years. He is also an IFRS technical partner and the leader of PwC's technical accounting function for 27 countries from Central and Eastern Europe and Asia. He is the co-author of the PwC IFRS Manual of Accounting and delivers IFRS training across the PwC network.

According to participants of Gabor's trainings, one can always learn new things from him about IFRS and thanks to his experience, he can share interesting practical examples related to any accounting or sustainability topics.

### Topics covered on the training:

- Introduction and overview of IFRS 18
- Aggregation and disaggregation practical questions – assessing the need for separate presentation under IFRS18
- Classification between categories, special cases – derivatives, FX differences, investments, business combinations
- Main Business Activities – overview, practical application questions, consolidation vs separate financials
- Management-defined performance measures (MPMs) – basics, practical application questions
- Transition, and disclosures in 2025 financial statements
- Beyond accounting - Systems, processes and other implications
- Preliminary benchmarking results

If you have a question, don't forget to send it to us before the training or feel free to ask it at the training.

---

**Date:** 25 February 2026 (12:00 - 15:30 Tbilisi Time)

**Venue:** Live online training

**Language:** English

**Price:** GEL 950 + VAT/per person

## **REGISTRATION**

In connection with technical and organizational topics before or during the session,  
please contact **Nini Sanikidze** - Georgia Academy Coordinator  
at [nino.sanikidze@pwc.com](mailto:nino.sanikidze@pwc.com)