IFRS 17 Insurance Contracts: Comprehensive Implementation

2026 □□□□□□ 25 – 21
Los Angeles (USA)



IFRS 17 Insurance Contracts: Comprehensive Implementation

Ref: 20262840_211234 Duration: 1 Week Location: Los Angeles (USA) Fees: 5900 GBP

Course Description

This intensive 1-week course provides a comprehensive understanding of IFRS 17 Insurance Contracts. Participants will gain in-depth knowledge of the standard's principles, measurement models, and practical implementation challenges. The course covers recognition, measurement, presentation, and disclosure requirements for insurance contracts.

Learning Objectives

- Understand the scope, key definitions, and principles of IFRS 17
- Apply the General Measurement Model and other measurement approaches
- Implement the presentation and disclosure requirements of IFRS 17
- Analyze the impact of IFRS 17 on financial statements and key performance indicators
- Develop strategies for successful implementation and transition to IFRS 17

Course Modules

Day 1: Introduction to IFRS 17

- Overview and objectives of IFRS 17
- Scope and key definitions
- Insurance contract components and separation
- Level of aggregation and contract boundaries

Day 2: General Measurement Model

- Fulfilment cash flows
- Discounting and risk adjustment
- Contractual Service Margin CSM
- Subsequent measurement and profit recognition

Day 3: Other Measurement Approaches

- Premium Allocation Approach PAA
- Variable Fee Approach VFA
- Reinsurance contracts held
- Modification and derecognition



Day 4: Presentation and Disclosure

- Statement of financial position
- Statement of financial performance
- Disclosure requirements
- Transition approaches

Day 5: Implementation and Impact Analysis

- Implementation challenges and solutions
- Impact on financial statements and KPIs
- Data and system requirements
- Transition planning and project management

Practical Wins for Participants

- Ability to navigate complex IFRS 17 requirements confidently
- Skills to apply appropriate measurement models to different contract types
- Expertise in preparing IFRS 17 compliant financial statements and disclosures
- Strategies for successful IFRS 17 implementation in their organizations

