



IAS 19 Employee Benefits Training: End-of-Service Obligations, Actuarial Valuation and Disclosure

6 – 10 December 2026

Dammam - Eastern Province five-star



IAS 19 Employee Benefits Training: End-of-Service Obligations, Actuarial Valuation and Disclosure

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Introduction:

IAS 19 Employee Benefits training on end-of-service obligations, actuarial valuation and disclosure is the subject of this 5-day course for financial reporting, audit and reward units, who produce an End-of-Service Obligation Valuation Review and Disclosure Pack for a case organisation. Unfunded end-of-service schemes are often booked as a simple accrued termination amount, so the reported obligation, the service cost and the movements in other comprehensive income misstate what the standard requires. Nominees prepare, audit or supply employee benefit data and practise through a modelling build on census and assumption data. CoreConcept Training Center delivers this IAS 19 Employee Benefits course.

Course Objectives:

- Classify each employee benefit arrangement as short-term, post-employment, other long-term or termination benefit and select the matching IAS 19 measurement basis
- Measure an end-of-service defined benefit obligation with the projected unit credit method using a supported discount rate, salary growth and attrition set
- Calculate current service cost, net interest, past service cost and actuarial remeasurements and post them to profit or loss and other comprehensive income
- Review an actuarial valuation report for census accuracy, assumption consistency and method, and record the queries to raise with the actuary
- Prepare the IAS 19 disclosure note, including the obligation reconciliation, significant assumptions, sensitivity analysis and maturity profile, with the audit evidence behind it

Target Audience:

- Financial reporting units responsible for year-end employee benefit balances and notes to the financial statements
 - General ledger and close teams responsible for posting service cost, interest and remeasurement entries
 - External audit engagement teams responsible for testing employee benefit obligations and the work of actuarial experts
 - Internal audit units responsible for reviewing controls over census data and benefit calculations
 - Reward and HR data units responsible for supplying salary, service and leaver data to actuaries
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Course Outline:

Day 1: IAS 19 Scope and End-of-Service Benefit Classification

- IAS 19 Benefit Categories Mapped to Organisational Pay Structures
- Short-Term Benefits Measurement for Paid Absences and Bonuses
- Defined Contribution Versus Defined Benefit Economic Substance Test
- Unfunded Lump-Sum Gratuity Schemes Treated as Defined Benefit Plans
- Employee Benefit Liability Baseline Review of Current Accounting Practice

Day 2: Defined Benefit Measurement Model and Actuarial Assumptions

- Projected Unit Credit Method Benefit Attribution to Service Periods
- Discount Rate Derived From High-Quality Corporate Bond Yields
- Salary Growth, Attrition and Mortality Assumption Setting Worksheet
- Mutually Compatible Unbiased Assumptions Consistency Check Matrix
- Termination Benefit Recognition Timing and IAS 37 Restructuring Link

Day 3: Cost Components, OCI Remeasurement and Ledger Entries

- Current Service Cost and Net Interest Profit or Loss Calculation
- Actuarial Gains and Losses Remeasured Through Other Comprehensive Income
- Past Service Cost, Curtailment and Settlement Gain Treatment
- Defined Benefit Obligation Roll-Forward Schedule From Opening Balance
- Benefit Payments and Remeasurement Journal Entry Posting Workpapers

Day 4: Actuarial Report Review, Sensitivity Testing and Audit Evidence

- Actuarial Valuation Report Review Checklist for Finance Teams
- Census Data Completeness and Accuracy Testing Procedures
- Discount Rate and Salary Increase Sensitivity Analysis Grid
- Expert Evidence File for Auditor Reliance on Actuarial Work
- Experience Adjustment and Assumption Change Error Diagnosis

Day 5: Modelling Build of the Valuation Review and Disclosure Pack

- Case Organisation Census and Assumption Data Pack Set-Up
 - Simplified Projected Unit Credit Model Rebuilt in a Spreadsheet
 - Opening to Closing Obligation Remeasurement Bridge Reconciliation
 - IAS 19 Disclosure Note Drafting With Maturity Profile and Duration
 - Valuation Review and Disclosure Pack Completion and Panel Challenge
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Skills You Will Gain:

- Employee Benefit Classification
- Projected Unit Credit Measurement
- Actuarial Assumption Challenge
- Remeasurement Accounting
- Census Data Testing
- Sensitivity Analysis
- Benefit Disclosure Drafting
- Audit Evidence Assembly

Why Attend This Course:

- Deliver an End-of-Service Obligation Valuation Review and Disclosure Pack to the financial controller and the audit committee before the next year-end close
- Decide whether an actuary's discount rate, salary growth and attrition assumptions are supportable or must be challenged before sign-off
- Avoid audit adjustments and restatements caused by booking end-of-service schemes as a simple accrual instead of a measured obligation
- Brief payroll, reward and ledger colleagues on the census data, cut-off and journal entries the valuation depends on

Conclusion:

Back at work, the participant presents the End-of-Service Obligation Valuation Review and Disclosure Pack to the financial controller, the head of reporting and the audit committee. They use it to agree the assumption set for the next actuarial valuation, to fix census data gaps with the reward unit and to approve the employee benefit note before audit fieldwork. After the first valuation cycle, the unit should compare actual leavers and salary increases with the assumptions, review the size of the remeasurement in other comprehensive income and update the review checklist.

Frequently Asked Questions FAQ:

What should participants know before the IAS 19 Employee Benefits end-of-service course?

Participants should already prepare, audit or supply data for employee benefit balances and be comfortable with spreadsheets and present value calculations. Bringing an existing actuarial valuation report or end-of-service schedule helps them apply the modelling build to their own organisation.

How does an IAS 19 Employee Benefits end-of-service course differ from a payroll entitlements course?

This course measures the whole end-of-service obligation as a defined benefit plan for the financial statements, using actuarial assumptions, remeasurements and disclosures. Payroll entitlement courses calculate the award due to one leaver at exit and the monthly overtime and leave pay.

Why must end-of-service benefits be valued actuarially under IAS 19 Employee Benefits?

End-of-service schemes promise a benefit based on future salary and service, so the employer bears the actuarial risk and the standard treats them as defined benefit plans. The obligation is measured with the projected unit credit method and discounted, not booked as today's termination amount.

What do participants take back from the IAS 19 Employee Benefits end-of-service course?

Participants take back an End-of-Service Obligation Valuation Review and Disclosure Pack: a rebuilt valuation model, an actuarial report review checklist, a sensitivity grid, the obligation reconciliation and a draft IAS 19 disclosure note with its audit evidence file.
