CORE CONCEPT

Listed-Company Disclosure Standards Course: IFRS 8, IAS 33, IAS 34 and IAS 24

9 – 13 August 2027
Dubai - Five-star CBD venue

CORE CONCEPT

Listed-Company Disclosure Standards Course: IFRS 8, IAS 33, IAS 34 and IAS 24

Ref: 2051_30055 **Date:** 9 – 13 August 2027 **Location:** Dubai - Five-star CBD venue **Fees:** 19500 SAR

Introduction:

Listed-company disclosure standards, applying IFRS 8, IAS 33, IAS 34 and IAS 24 to segment, per-share, interim and related-party notes, is a 1-week course for financial reporting, consolidation and audit review units that ends with a Listed-Company Disclosure Readiness Plan for a case group. Securities reviewers repeatedly question segment aggregation, diluted share counts, thin interim notes and incomplete related-party listings, and each query delays results or forces a restated note. Nominees already prepare or review quarterly and annual statements and learn through case study on published listed-group notes. CoreConcept Training Center delivers this listed-company disclosure standards course.

Course Objectives:

- Identify operating segments from chief operating decision maker reporting, test aggregation and quantitative thresholds and prepare IFRS 8 reconciliations to consolidated totals
- Calculate basic and diluted earnings per share under IAS 33, adjusting the weighted average share count for issues, bonus elements and dilutive instruments
- Prepare condensed interim financial statements and selected explanatory notes under IAS 34 using year-to-date measurement and interim estimates
- Map related parties, key management personnel and their transactions and draft IAS 24 notes with balances, commitments and compensation by category
- Review a set of listed-company notes against a disclosure checklist and typical reviewer queries before results are released
- Build a disclosure readiness plan that assigns owners, data sources and review points across the quarterly and annual reporting calendar

Target Audience:

- Financial reporting units responsible for preparing quarterly and annual statements of listed entities
- Group consolidation units responsible for segment data, intercompany eliminations and share capital records
- Technical accounting units responsible for policy papers on segments, per-share amounts and related parties
- Company secretarial and governance units responsible for registers of directors, interests and related-party approvals
- Internal audit and audit committee support units responsible for reviewing note disclosures before release
- External audit managers responsible for reviewing interim and annual notes of listed clients

CORE CONCEPT

Course Outline:

Day 1: Listed-Entity Reporting Landscape and Current Note Baseline

- Listed-Entity Scope Tests Across IFRS 8 and IAS 33
- Quarterly and Annual Reporting Calendar With Disclosure Milestones
- Securities Reviewer Comment Letter Patterns on Note Disclosures
- Published Annual Report Note Benchmarking Across Three Sectors
- Current Disclosure Baseline Gap Scoring Worksheet

Day 2: Operating Segments Under IFRS 8 and Earnings per Share Under IAS 33

- Chief Operating Decision Maker Identification From Board Packs
- Segment Aggregation Criteria and Economic Characteristics Evidence File
- Quantitative Threshold and External Revenue Coverage Tests
- Segment Revenue, Profit, Assets and Liabilities Reconciliation Schedule
- IAS 33 Weighted Average Ordinary Share Count Build

Day 3: Diluted EPS, IAS 34 Interim Statements and IAS 24 Related Parties

- Dilutive Options, Warrants and Convertibles Sequencing Workpaper
- Bonus Issue, Share Split and Rights Issue Restatement
- IAS 34 Condensed Statements and Selected Explanatory Notes Template
- Significant Events and Transactions Since Last Annual Report
- IAS 24 Related-Party Map and Key Management Personnel Register

Day 4: Problem Cases, Reviewer Findings and Disclosure Controls

- Segment Note Inconsistency With Management Commentary Diagnosis
- Anti-Dilutive Instrument Exclusion and Contingently Issuable Shares
- Interim Income Tax Rate and Seasonal Revenue Estimates
- Government-Related Entity Exemption and Undisclosed Transaction Detection
- Disclosure Checklist Sign-Off and Note Review Control Matrix

Day 5: Case Study and the Listed-Company Disclosure Readiness Plan

- Case Group Segment Note and Reconciliation Rebuild
- Case Group Basic and Diluted EPS Note Preparation
- Case Group Condensed Interim Report and Related-Party Note
- Mock Reviewer Query Response and Note Correction Log
- Listed-Company Disclosure Readiness Plan Completion and Panel Defence

Skills You Will Gain:

- Segment Identification
- Segment Reconciliation
- Diluted Share Count Calculation
- Interim Note Drafting
- Related-Party Mapping
- Key Management Compensation Analysis
- Disclosure Checklist Review
- Reviewer Query Response

Why Attend This Course:

- Deliver a Listed-Company Disclosure Readiness Plan for a case group to the financial controller, the audit committee and the external audit partner
- Decide how many reportable segments to present, which instruments enter diluted EPS and which related-party balances need separate disclosure
- Prevent delayed results releases, reviewer comment letters and restated notes caused by weak segment, per-share, interim or related-party disclosures
- Pass on reconciliation schedules, share count workpapers, interim note templates and the related-party register to reporting colleagues

Conclusion:

Back at work, the participant presents the Listed-Company Disclosure Readiness Plan to the financial controller, the audit committee and the external audit partner, who use it to approve note owners, data sources and review points before the next quarterly release. The reporting unit applies the segment reconciliation schedule, share count workpaper, interim note template and related-party register in that cycle. After the first quarter under the plan, the unit should compare reviewer and auditor queries against the previous cycle and update the disclosure checklist and owners.

Frequently Asked Questions FAQ:

What should participants know before a listed-company disclosure standards course on IFRS 8, IAS 33, IAS 34 and IAS 24?

Participants should already prepare or review IFRS financial statements and understand consolidation basics. No prior segment or EPS specialism is needed. Bringing a recent published segment note, EPS note or interim report helps participants apply the case study to their own reporting.

How does a listed-company disclosure standards course differ from a general IFRS or investor relations course?

It concentrates on four standards that bear on listed entities and works at note level: segment reconciliations, share counts, interim notes and related-party listings. General IFRS courses cover recognition and measurement across many standards, and investor relations courses cover equity story and analyst dialogue.

Why do listed-company disclosure standards attract so many reviewer queries on segments and related parties?

Segment notes rely on internal reporting judgements that reviewers compare with management commentary, and related-party notes depend on registers that finance teams often do not own. Weak evidence for aggregation or missing key management compensation categories therefore draws repeated queries.

What do participants take back from the listed-company disclosure standards course?

Participants take back a Listed-Company Disclosure Readiness Plan for a case group, with a segment reconciliation schedule, a diluted share count workpaper, an interim note template, a related-party register and a disclosure checklist they can adapt to their own reporting cycle.