MERCURY

IFRS 17 Insurance Contracts: Implementation & Financial Reporting

21 – 25 December 2026
Rome (Italy)



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IFRS 17 Insurance Contracts: Implementation & Financial Reporting

Ref: 15539_314001 **Date:** 21 – 25 December 2026 **Location:** Rome (Italy) **Fees:** 6200 Euro

Introduction:

The IFRS 17 Insurance Contracts: Implementation & Financial Reporting program is meticulously designed to equip participants with a thorough understanding of the International Financial Reporting Standard IFRS 17, ensuring compliance and proficiency in insurance contract accounting. Participants will delve into the complexities of IFRS 17, its implications for financial reporting, and practical implementation strategies tailored for insurance industry professionals.

In the IFRS 17 Insurance Contracts: Implementation & Financial Reporting training, participants will delve into the definition of the International Financial Reporting Standards IFRS, focusing on its significance for financial instruments. They will explore the meaning of IFRS 17, the nuances of financial instruments under the standard, and how to devise practical IFRS 17 solutions. Hands-on financial instruments training promises to enhance their expertise in relation to IFRS 17, preparing them to manage and communicate the complex scenarios they will encounter effectively.

Targeted Groups:

The IFRS 17 Insurance Contracts: Implementation & Financial Reporting course is tailored for professionals in the insurance and reinsurance sectors, including accountants, actuaries, finance managers, and regulatory compliance officers. It is ideal for individuals seeking to deepen their knowledge of IFRS 17 and its impact on financial statements within the insurance industry.

Course Objectives:

At the end of this IFRS 17 Insurance Contracts: Implementation & Financial Reporting training course, participants will:

- Develop a comprehensive understanding of the key concepts, principles, and requirements of IFRS 17.
- Gain insight into the scope and application of IFRS 17 to different types of insurance contracts.
- Learn how to apply the measurement models and accounting treatments prescribed by IFRS 17 for insurance contracts.
- Understand the practical challenges and implementation considerations associated with transitioning to IFRS 17.
- Acquire skills in interpreting and analyzing financial statements prepared by IFRS 17.

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Targeted Competencies:

Target competencies in this IFRS 17 Insurance Contracts: Implementation & Financial Reporting training program will:

- Proficiency in interpreting and applying the requirements of IFRS 17 to insurance contract accounting.
- Ability to assess the impact of IFRS 17 on financial statements and financial performance metrics.
- Skill in implementing transition strategies and practical solutions for adopting IFRS 17 within their organizations.
- Understanding of regulatory and compliance considerations related to IFRS 17 implementation.
- Capability to communicate effectively with stakeholders regarding IFRS 17 reporting.

Course Content:

Unit 1: Introduction to IFRS 17:

- Overview of the International Financial Reporting Standard IFRS 17 and its objectives.
- Understanding the scope and applicability of IFRS 17 to insurance contracts.
- The concepts and terminology in IFRS 17 include contractual service margin CSM and risk adjustment.

Unit 2: Measurement Models under IFRS 17:

- Classification and measurement of insurance contracts under IFRS 17.
- Determining the fulfillment cash flows and discount rates for insurance contract valuation.
- Application of the general measurement model and simplified measurement approaches.

Unit 3: Accounting Treatments under IFRS 17:

- Presentation and disclosure requirements of insurance contracts under IFRS 17.
- Recognizing revenue, expenses, and profit recognition patterns over the contract period.
- Practical examples and case studies illustrating the application of IFRS 17 accounting treatments.

Unit 4: Practical Implementation of IFRS 17:

- Transition requirements and implementation considerations for adopting IFRS 17.
- The challenges and complexities of implementing IFRS 17 include data collection and system changes.
- Strategies for managing the transition process and ensuring compliance with IFRS 17 requirements.

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Unit 5: Regulatory Compliance and Stakeholder Communication:

- Understanding regulatory and compliance considerations related to IFRS 17 reporting, including regulatory updates and developments.
- Effective communication strategies for engaging with stakeholders, including investors, regulators, and internal management, regarding IFRS 17 reporting.
- Case studies and best practices for navigating regulatory requirements and stakeholder expectations in the context of IFRS 17 compliance.