

FINANCE & ACCOUNTING | COURSE BROCHURE

IFRS 17 Insurance Contracts: Implementation and Reporting

5 days | Classroom training | English

SMART HORIZON

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Course content

Why attend

IFRS 17 fundamentally changed how insurers measure and report insurance contracts. This course explains the standard's requirements, including the general measurement model, premium allocation approach and variable fee approach, contractual service margin, risk adjustment, presentation and disclosure. Participants work through numerical examples and discuss implementation, data and systems challenges.

IFRS 17 affects financial statements, KPIs and investor communication for all insurers. This course helps finance, actuarial and risk professionals understand and apply the standard confidently.

Professional Problems This Course Is Designed to Solve

• Difficulty translating subject knowledge into practical workplace decisions.
• Inconsistent approaches to the activities covered in the course outline.
• Lack of a structured plan for applying and reviewing new skills.

Course methodology

The course combines explanation of the standard with worked numerical examples, case studies, disclosure reviews and implementation discussions.

Course objectives

By the end of this course, participants will be able to:
• Explain the scope and objectives of IFRS 17
• Apply the general measurement model
• Understand the premium allocation and variable fee approaches
• Calculate and track the contractual service margin
• Prepare IFRS 17 presentation and disclosures
• Address implementation, data and systems challenges

Target audience

This course is suitable for:
• Insurance finance and accounting professionals
• Actuaries
• Auditors of insurance companies
• Risk and investor relations professionals
• Regulators



Course content

Target competencies

Participants will develop competencies in:

- IFRS 17 measurement
- Contractual service margin
- Risk adjustment
- Insurance financial reporting
- Disclosure preparation
- Implementation planning

Course outline

Day 1: IFRS 17 Overview

09:00–09:54	Background and objectives
09:54–10:48	Scope and separation of components
10:48–11:00	Level of aggregation
11:00–11:30	**Coffee break**
11:30–12:12	Level of aggregation (continued)
12:12–13:06	Transition approaches
13:06–14:00	Exercise: Identifying contract groups

Day 2: General Measurement Model

09:00–09:54	Fulfilment cash flows
09:54–10:48	Discount rates
10:48–11:00	Risk adjustment
11:00–11:30	**Coffee break**
11:30–12:12	Risk adjustment (continued)
12:12–13:06	Contractual service margin
13:06–14:00	Worked example: Initial measurement



Course content

Day 3: Subsequent Measurement and Other Models

09:00–09:54	CSM release and coverage units
09:54–10:48	Onerous contracts
10:48–11:00	Premium allocation approach
11:00–11:30	**Coffee break**
11:30–12:12	Premium allocation approach (continued)
12:12–13:06	Variable fee approach
13:06–14:00	Worked example: Subsequent measurement

Day 4: Presentation and Disclosure

09:00–09:54	Insurance revenue and service result
09:54–10:48	Insurance finance income and expense
10:48–11:00	Disclosures
11:00–11:30	**Coffee break**
11:30–12:12	Disclosures (continued)
12:12–13:06	KPIs and investor communication
13:06–14:00	Case study: Reviewing IFRS 17 statements

Day 5: Implementation

09:00–09:54	Data and systems requirements
09:54–10:48	Actuarial and finance collaboration
10:48–11:00	Controls and audit
11:00–11:30	**Coffee break**
11:30–12:12	Controls and audit (continued)
12:12–13:06	Reinsurance contracts held
13:06–14:00	Capstone: Implementation review

The timings provided are estimates and may vary depending on the number of participants and the discussions taking place during the



Course content

sessions. They are indicative only and do not constitute a binding commitment.

Dates, venues and fees

Current published course plans. Fees are per participant in GBP, excluding unconfirmed taxes.

Venue	Start date	End date	Fee (GBP)
Kuala Lumpur Confirmed dates	16 Nov 2026	20 Nov 2026	**£1,450.–**
Online Confirmed dates	16 Nov 2026	20 Nov 2026	**£1,250.–**
Rome Confirmed dates	23 Nov 2026	27 Nov 2026	**£2,450.–**
Online Confirmed dates	23 Nov 2026	27 Nov 2026	**£1,250.–**
Paris Confirmed dates	7 Dec 2026	11 Dec 2026	**£2,860.–**
Online Confirmed dates	7 Dec 2026	11 Dec 2026	**£1,250.–**
Istanbul Confirmed dates	14 Dec 2026	18 Dec 2026	**£2,650.–**
Online Confirmed dates	14 Dec 2026	18 Dec 2026	**£1,250.–**



Course content

Dates, venues and fees (continued)

Venue	Start date	End date	Fee (GBP)
Amsterdam Confirmed dates	4 Jan 2027	8 Jan 2027	**£2,540.-**
Online Confirmed dates	4 Jan 2027	8 Jan 2027	**£1,250.-**
Singapore Confirmed dates	18 Jan 2027	22 Jan 2027	**£2,820.-**
Online Confirmed dates	18 Jan 2027	22 Jan 2027	**£1,250.-**
London Confirmed dates	1 Feb 2027	5 Feb 2027	**£2,450.-**
Online Confirmed dates	1 Feb 2027	5 Feb 2027	**£1,250.-**
Dubai Confirmed dates	15 Feb 2027	19 Feb 2027	**£3,150.-**
Online Confirmed dates	15 Feb 2027	19 Feb 2027	**£1,250.-**
Cape Town Confirmed dates	22 Feb 2027	26 Feb 2027	**£1,890.-**



Course content

Dates, venues and fees (continued)

Venue	Start date	End date	Fee (GBP)
Online Confirmed dates	22 Feb 2027	26 Feb 2027	**£1,250.–**
Frankfurt Confirmed dates	1 Mar 2027	5 Mar 2027	**£2,650.–**
Online Confirmed dates	1 Mar 2027	5 Mar 2027	**£1,250.–**
Kuala Lumpur Confirmed dates	15 Mar 2027	19 Mar 2027	**£1,450.–**
Online Confirmed dates	15 Mar 2027	19 Mar 2027	**£1,250.–**
Paris Confirmed dates	5 Apr 2027	9 Apr 2027	**£2,860.–**
Online Confirmed dates	5 Apr 2027	9 Apr 2027	**£1,250.–**
Istanbul Confirmed dates	19 Apr 2027	23 Apr 2027	**£2,650.–**
Online Confirmed dates	19 Apr 2027	23 Apr 2027	**£1,250.–**



Course content

Dates, venues and fees (continued)

Venue	Start date	End date	Fee (GBP)
Rome Confirmed dates	26 Apr 2027	30 Apr 2027	**£2,450.-**
Online Confirmed dates	26 Apr 2027	30 Apr 2027	**£1,250.-**
Amsterdam Confirmed dates	3 May 2027	7 May 2027	**£2,540.-**
Online Confirmed dates	3 May 2027	7 May 2027	**£1,250.-**
Singapore Confirmed dates	17 May 2027	21 May 2027	**£2,820.-**
Online Confirmed dates	17 May 2027	21 May 2027	**£1,250.-**
London Confirmed dates	7 Jun 2027	11 Jun 2027	**£2,450.-**
Online Confirmed dates	7 Jun 2027	11 Jun 2027	**£1,250.-**
Dubai Confirmed dates	21 Jun 2027	25 Jun 2027	**£3,150.-**



Course content

Dates, venues and fees (continued)

Venue	Start date	End date	Fee (GBP)
Online Confirmed dates	21 Jun 2027	25 Jun 2027	**£1,250.-**
Cape Town Confirmed dates	28 Jun 2027	2 Jul 2027	**£1,890.-**
Online Confirmed dates	28 Jun 2027	2 Jul 2027	**£1,250.-**
Frankfurt Confirmed dates	5 Jul 2027	9 Jul 2027	**£2,650.-**
Online Confirmed dates	5 Jul 2027	9 Jul 2027	**£1,250.-**
Kuala Lumpur Confirmed dates	19 Jul 2027	23 Jul 2027	**£1,450.-**
Online Confirmed dates	19 Jul 2027	23 Jul 2027	**£1,250.-**
Paris Confirmed dates	2 Aug 2027	6 Aug 2027	**£2,860.-**
Online Confirmed dates	2 Aug 2027	6 Aug 2027	**£1,250.-**



Course content

Dates, venues and fees (continued)

Venue	Start date	End date	Fee (GBP)
Istanbul Confirmed dates	16 Aug 2027	20 Aug 2027	**£2,650.-**
Online Confirmed dates	16 Aug 2027	20 Aug 2027	**£1,250.-**
Barcelona Confirmed dates	30 Aug 2027	3 Sept 2027	**£2,840.-**
Online Confirmed dates	30 Aug 2027	3 Sept 2027	**£1,250.-**
Amsterdam Confirmed dates	6 Sept 2027	10 Sept 2027	**£2,540.-**
Online Confirmed dates	6 Sept 2027	10 Sept 2027	**£1,250.-**
Singapore Confirmed dates	20 Sept 2027	24 Sept 2027	**£2,820.-**
Online Confirmed dates	20 Sept 2027	24 Sept 2027	**£1,250.-**
London Confirmed dates	4 Oct 2027	8 Oct 2027	**£2,450.-**



Course content

Dates, venues and fees (continued)

Venue	Start date	End date	Fee (GBP)
Online Confirmed dates	4 Oct 2027	8 Oct 2027	**£1,250.–**
Dubai Confirmed dates	18 Oct 2027	22 Oct 2027	**£3,150.–**
Online Confirmed dates	18 Oct 2027	22 Oct 2027	**£1,250.–**
Vienna Confirmed dates	25 Oct 2027	29 Oct 2027	**£2,940.–**
Online Confirmed dates	25 Oct 2027	29 Oct 2027	**£1,250.–**
Frankfurt Confirmed dates	1 Nov 2027	5 Nov 2027	**£2,650.–**
Online Confirmed dates	1 Nov 2027	5 Nov 2027	**£1,250.–**
Kuala Lumpur Confirmed dates	15 Nov 2027	19 Nov 2027	**£1,450.–**
Online Confirmed dates	15 Nov 2027	19 Nov 2027	**£1,250.–**



Course content

Dates, venues and fees (continued)

Venue	Start date	End date	Fee (GBP)
Paris Confirmed dates	6 Dec 2027	10 Dec 2027	**£2,860.-**
Online Confirmed dates	6 Dec 2027	10 Dec 2027	**£1,250.-**
Istanbul Confirmed dates	13 Dec 2027	17 Dec 2027	**£2,650.-**
Online Confirmed dates	13 Dec 2027	17 Dec 2027	**£1,250.-**

Plan your next step

Dates, availability, exact venue, taxes, inclusions and payment terms require written confirmation. This brochure is not a quotation, registration, booking confirmation or visa invitation. Participants receive a Smart Horizon UK certificate of attendance; programmes are not externally accredited and do not award a professional qualification or designation. Confirm arrangements before booking travel.

For group or in-house training, contact our learning team to discuss your objectives and delivery arrangements.

Contact Smart Horizon

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