# Segment Reporting and Earnings per Share: IFRS 8 and IAS 33

CertiFi micro-credential

1 course · 5 lessons · about 3 study hours · issued 28 Nov 2026

IFRS-16

## Segment Reporting and Earnings per Share: IFRS 8 and IAS 33

About 3 study hours · 5 lessons · pass mark 70% · AED 299

Two standards that apply once a company's shares or debt are publicly traded, and that every analyst reads first. Imagining our case distributor five years on as a listed group, you will identify operating segments, apply the 10% and 75% tests, prepare the segment note, and calculate basic and diluted earnings per share with share issues, bonus issues, options and convertibles. This is a CertiFi certificate of completion and is not a qualification of the IFRS Foundation.

### On completion, you will be able to:

- Identify operating segments using the management approach
- Apply the aggregation criteria and the quantitative thresholds
- Prepare segment and entity-wide disclosures
- Calculate basic earnings per share, including changes in share capital
- Calculate diluted earnings per share for options and convertible instruments

### Learning outcomes by lesson

**1. Operating segments: the management approach**

- State who must apply IFRS 8 and IAS 33
- Define an operating segment
- Identify the chief operating decision maker
- Apply the aggregation criteria

**2. Reportable segments and the segment note**

- Apply the 10% thresholds
- Apply the 75% test
- Prepare the segment disclosures and reconciliations
- Prepare entity-wide disclosures

**3. Basic earnings per share**

- State the formula for basic EPS
- Determine earnings attributable to ordinary shareholders
- Calculate a weighted average number of shares
- Adjust for bonus issues, share splits and rights issues

**4. Diluted earnings per share**

- Explain dilution
- Apply the treasury share method to options

- Apply the if-converted method to convertible instruments
- Rank instruments and exclude antidilutive ones

**5. Putting it together for a listed group**

- Link segments and EPS to the rest of the report
- Prepare for regulator and analyst questions
- Set up a reporting process
- Avoid the common errors