

# DipIFR training programme



## Package 1 - Study Plan

### ACCA DipIFR self-paced package “All IFRS Standards”

The course is designed to develop your knowledge and understanding of International Financial Reporting Standards. You will also learn how to apply them, as well as the concepts and principles which underpin them. The course will prepare you for the international ACCA DipIFR exam.

This document sets out the time schedule for your DipIFR learning journey.

## Foundational learning modules (self-study)

Complete the online **Foundational learning modules** (watch the videos, work together with the tutor, complete the “Test your understanding” session and solve the selected question bank questions)

| Foundational learning modules - Videos, Practice examples, Test your understanding questions                                     | Length (minutes) |
|--|------------------|
| World of IFRS - Introduction to IFRS and Conceptual Framework  | 60               |
| <i>Test your understanding: Introduction to IFRS and Conceptual Framework</i>  |                  |
| General requirements - IAS 1 Presentation of financial statements  | 50               |
| General requirements - IAS 8 Accounting policies, accounting estimates and errors  | 30               |
| General requirements - IAS 10 Events after the reporting period  | 25               |
| <i>Test your understanding: General requirements</i>   |                  |
| <i>Practice: General requirements</i>  |                  |
| PP&E and Intangibles - IAS 16 Definition, initial measurement  | 25               |
| PP&E and Intangibles - IAS 16 Initial measurement - Example  | 15               |
| PP&E and Intangibles - IAS 16 Subsequent measurement   | 50               |
| PP&E and Intangibles - IAS 40 Investment property  | 20               |
| PP&E and Intangibles - IAS 38 Intangible asset   | 30               |
| PP&E and Intangibles - IAS 36 Impairment of assets   | 60               |
| <i>Test your understanding: PP&amp;E and Intangibles</i>   |                  |
| <i>Practice: PP&amp;E and Intangibles</i>  |                  |
| Inventory, Borrowing costs, Provisions - IAS 2 Inventory   | 10               |
| Inventory, Borrowing costs, Provisions - IAS 23 Borrowing costs  | 35               |
| Inventory, Borrowing costs, Provisions - IAS 37 Provisions   | 50               |
| <i>Test your understanding: Inventory, Borrowing costs, Provisions</i>   |                  |
| <i>Practice: Inventory, Borrowing costs, Provisions</i>  |                  |
| Revenue - IFRS 15 Theory   | 100              |
| Revenue - IFRS 15 Example  | 50               |
| <i>Test your understanding: Revenue</i>  |                  |
| <i>Practice: Revenue</i>   |                  |
| Financial instruments - Definitions and Initial recognition  | 55               |
| Financial instruments - Classification and measurement   | 70               |
| Financial instruments - Convertible bonds  | 25               |
| Financial instruments - ECL  | 35               |
| Financial instruments - Hedge accounting   | 20               |
| <i>Test your understanding: Financial instruments</i>  |                  |
| <i>Practice: Financial instruments</i>   |                  |
| Leases - IFRS 16 - Lessee  | 60               |
| Leases - IFRS 16 - Lessor  | 35               |
| Leases - IFRS 16 - Sale and leaseback  | 35               |
| <i>Test your understanding: Leases</i>   |                  |
| <i>Practice: Leases</i>  |                  |
| DT, FX - IAS 12 Income taxes   | 80               |
| DT, FX - IAS 21 FX rates   | 40               |
| <i>Test your understanding: DT, FX</i>   |                  |
| <i>Practice: DT, FX</i>  |                  |
| <b>Total video time (not including the time necessary for test your understanding questions, practice examples and learning)</b> | <b>1,065</b>     |

## Advanced learning modules (self-study)

Complete the online **Advanced learning modules** (watch the videos, work together with the tutor, complete the “Test your understanding” session and solve the selected question bank questions)

| Advanced learning modules - Videos, Practice examples, Test your understanding questions                              | Length (minutes) |
|---|------------------|
| Consolidation - Introduction  | 40               |
| Consolidation - Part 1  | 75               |
| Consolidation - How to approach the exam question   | 20               |
| Consolidation - examples SoFP   | 65               |
| Consolidation - examples SPLOCI   | 40               |
| Consolidation – examples SCF  | 35               |
| Consolidation - additional example  | 15               |
| Consolidation - Full and partial GW method  | 20               |
| Consolidation - Disposal of subsidiaries  | 40               |
| Consolidation - Deferred tax implications   | 10               |
| Consolidation - IAS 28 Associates and JV  | 40               |
| Consolidation - IFRS 11 Joint arrangements  | 10               |
| <i>Test your understanding: Consolidation</i>   |                  |
| <i>Practice: Consolidation</i>  |                  |
| HFS, SBP, EPS, DBP - IFRS 5 Asset held for sale   | 40               |
| HFS, SBP, EPS, DBP - IFRS 2 Share based payment   | 65               |
| HFS, SBP, EPS, DBP - IAS 33 Earnings per share  | 55               |
| HFS, SBP, EPS, DBP - IAS 19 Employee benefits   | 40               |
| <i>Test your understanding: HFS, SBP, EPS, DBP</i>  |                  |
| <i>Practice: HFS, SBP, EPS, DBP</i>   |                  |
| Other standards - IFRS 13 Fair value measurement  | 15               |
| Other standards - IAS 20 Government grants  | 20               |
| Other standards - IAS 41 Agriculture  | 20               |
| Other standards - IFRS 8 Operating segments   | 25               |
| Other standards - IFRS 6 Exploration for and Evaluation of Mineral Resources  | 5                |
| Other standards - IFRS for SMEs   | 5                |
| Other standards - Related party   | 15               |
| Other standards - ISSB and Sustainability disclosures   | 20               |
| <i>Test your understanding: Other standards</i>   |                  |
| <i>Practice: Other standards</i>  |                  |
| Ethics  | 15               |
| <i>Test your understanding: Ethics</i>  |                  |
| <b>Total (not including the time necessary for test your understanding questions, practice examples and learning)</b> | <b>750</b>       |