

DipIFR training programme



ACCA DipIFR self-paced 10-day full package - with self-paced foundation and advanced learning videos, tests, practice questions, practice exams and exam preparatory course video modules

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.

Essential Information	
ACCA DipIFR Programme Kickoff	live event recording
Webex step by step guide	pdf
ACCA DipIFR Study Plan 2023	pdf

Complete the online **Foundation 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 - Part 1 - Videos, Practices, Test your understanding	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&E and Intangibles</i>	
<i>Practice: PP&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>	
Total	1,065

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 (video)	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 - 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
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
Other standards - IFRS 13 Fair value measurement	15
Other standards - IAS 20 Government grants	20
Other standards - IAS 41 Agriculture	20
Other standards - IFRS 1 First time adoption	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
Ethics	15
Total	715

1st practice exam and marking - Mock exam questions in the relevant learning phase (following the same exam paper structure as you will have at the exam). After going through the practice exam, launch the marking session, in which you will learn the correct answers and can mark your answers.

First video Mock exam and video marking	
Mock 1 - General introduction	pdf
Mock 1 - Instructions for the mock exam	pdf
Mock exam 1 - Q1	pdf
Mock exam 1 - Q2	pdf
Mock exam 1 - Q3	pdf
Mock exam 1 - Q4	pdf
ACCA DipIFR - Mock exam 1 marking	video - 180 min
Number of objects	7

Complete the online **Exam preparatory sessions** in which the tutor will give you a recap on all standards and guide you through solving past exam papers.

Exam preparatory sessions	Length (minutes)
ExamPrep - Consolidation - Review	62
ExamPrep - Consolidation - 2011 Dec question	26
ExamPrep - Consolidation - 2011 Dec solution	72
ExamPrep - Consolidation - 2020 June question	17
ExamPrep - Consolidation - 2020 June solution	42
ExamPrep - Consolidation - 2018 June question	20
ExamPrep - Consolidation - 2018 June solution	69
ExamPrep - Consolidation - SOCIE	17
ExamPrep - IFRS 9 - Review	20
ExamPrep - IFRS 9 - 2016 Dec Q3 b	26
ExamPrep - IFRS 9 - 2018 June Q3 b	23
ExamPrep - IFRS 9 - 2020 June Q2 N2	25
ExamPrep - IFRS 9 - 2018 June Q2 a	15
ExamPrep - IFRS 16 - Review	14
ExamPrep - IFRS 16 - 2015 June Q2 b	23
ExamPrep - IFRS 15 - Review - 2013 June Q3	30
ExamPrep - IFRS 15 - 2016 Dec Q2 b	30
ExamPrep - IFRS 15 - 2019 Dec Q3 b	26
ExamPrep - IFRS 15 - 2011 Dec Q2 b	17
ExamPrep - IFRS 2 - Review - 2013 Dec Q4 b	19
ExamPrep - IAS 37 - Review - 2011 Dec Q2 a	41

ExamPrep - IFRS 5 and IAS 36 - Review - 2012 June Q3 b	23
ExamPrep - IAS 12 - Review - 2014 June Q3 b	32
ExamPrep - IAS 33 - Review - 2018 Dec Q3	35
ExamPrep - IAS 16 - Review - 2013 Dec Q4 a	51
ExamPrep - IAS 16 - 2012 Dec Q2 b	15
ExamPrep - IAS 38 and other standards - Review - 2011 June Q3 b	30
Total	820

2nd practice exam and marking - Mock exam questions in the relevant learning phase (following the same exam paper structure as you will have at the exam).

2nd video practice exam and video marking	
Mock 1 - General introduction	pdf
Mock 1 - Instructions for the mock exam	pdf
Mock exam 1 - Q1	pdf
Mock exam 1 - Q2	pdf
Mock exam 1 - Q3	pdf
Mock exam 1 - Q4	pdf
ACCA DipIFR - Mock exam 2 marking	video 180 min
Number of objects	7

After going through the practice exam, launch the marking session, in which you will learn the correct answers and can mark your answers.