

DipIFR training programme



Package 3 Study Plan

ACCA DipIFR self-paced full package with 12 live online sessions, tutor-led practice exams, and tutor-led exam preparation

The course is designed to develop your knowledge and understanding of the International Financial Reporting Standards. You will learn how to apply them, and also get acquainted with the concepts and principles which underpin them. The course will prepare you for the international ACCA DipIFR exam in December 2023.

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

Programme kick-off (recorded)

Start your ACCA DipIFR journey with this pre-recorded kick-off session, where your tutor will introduce you to your ACCA DipIFR learning programme explaining the syllabus, exam requirements and available resources.

Foundational learning modules – Part 1 (self-study)

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

Foundational learning modules - Part 1	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>	
Total	610

12 September, 9:00 - 9:45 **Energiser session 1** (online event)

Foundational learning modules – Part 2 (self-study)

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

Foundational learning modules - Part 2	Length (minutes)
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	455

19 September, 9:00 - 9:45 **Energiser session 2** (online event)

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	Length (minutes)
Consolidation - Introduction	40
Consolidation - part 1	75
Consolidation - How to approach the exam question	20
Consolidation - examples SoFP	65
Consolidation - examples SPLOC	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
<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 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
<i>Test your understanding: Other standards</i>	
<i>Practice: Other standards</i>	
Ethics	15
<i>Test your understanding: Ethics</i>	
Total	715

3 October, 9:00 - 9:45

Energiser session 3 (online event)

4-11 October (self-study)

Revise what you have learnt so far and solve the latest past exam.

12 October, 09:00 – 16:30

Mock exam 1 (online event)

1st Mock exam and marking with the tutor - You will receive the mock exam questions in the relevant learning phase (following the same exam paper structure as you will have at the exam). You have to login to a live online event and do all the workings in excel and word with your camera turned on. After the 3h 15 minute session, in which you work alone, you will have a live online session with your tutor, where you will mark your answers and discuss the issues.

13 - 24 October (self study)

Complete selected past exams - Practice, practice, practice!

Exam Preparatory sessions:

25 October, 9:00 – 12:30 Tutor-led exam preparatory session 1 (online event)

26 October, 9:00 – 12:30 Tutor-led exam preparatory session 2 (online event)

27 October, 9:00 – 12:30 Tutor-led exam preparatory session 3 (online event)

28 October - 7 November (self-study)

Complete selected past exams - Practice, practice, practice!

Exam Preparatory sessions:

8 November, 9:00 – 12:30 **Tutor-led exam preparatory session 4** (online event)

9 November, 9:00 – 12:30 **Tutor-led exam preparatory session 5** (online event)

10 November, 9:00 – 12:30 **Tutor-led exam preparatory session 6** (online event)

11 - 26 November (self-study)

Complete selected past exams - Practice, practice, practice!

27 November, 09:00 – 16:30 **Mock exam 2** (online event)

2nd Mock exam and marking with the tutor - You will receive the mock exam questions in the relevant learning phase (following the same exam paper structure as you will have at the exam). You have to login to a live online event and do all the workings in excel and word with your camera turned on. After the 3h 15 minute session, in which you work alone, you will have a live online session with your tutor, where you will mark your answers and discuss the issues.

28 November - 6 December (self-study)

Complete all remaining past exam papers - recommended

7 or 8 December

ACCA DipIFR Exam