

# DipIFR training programme



## Study Plan

### ACCA DipIFR - Full course preparing you for the ACCA DipIFR Exam

Our training course is designed to develop your knowledge and understanding of 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 combines individual self-paced learning with live online sessions and will prepare you for the international ACCA DipIFR exam in June 2026.

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

#### Programme kick-off (pre-recorded)

Start your DipIFR journey with the pre-recorded kick-off session.

#### Online learning modules (self-study)

Complete the online learning modules (see below) - 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 (self-study)

| Foundational learning modules - Videos, Practice examples, Test your understanding questions - 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 - IFRS 18 - Presentation and Disclosure in Financial Statements                  | 50               |
| General requirements - IAS 8 Basis of preparation of financial statements                             | 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 assets   | 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 Inventories  | 10               |

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| 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>   |            |
| <b>Total video time</b> (not including the time necessary for test your understanding questions, practice examples and learning) | <b>610</b> |

## Foundational learning modules – Part 2 (self-study)

| Foundational learning modules - Videos, Practice examples, Test your understanding questions - 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>  |                  |
| <b>Total video time</b> (not including the time necessary for test your understanding questions, practice examples and learning) | <b>455</b>       |

## Advanced learning modules (self-study)

| 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 - 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 Assets 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               |

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| <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 Sustainability-related disclosures  | 20         |
| <i>Test your understanding: Other standards</i>  |            |
| <i>Practice: Other standards</i>   |            |
| Ethics   | 15         |
| <i>Test your understanding: Ethics</i>   |            |
| <b>Total video time</b> (not including the time necessary for test your understanding questions, practice examples and learning) | <b>715</b> |

**It is highly recommended to accomplish all video materials (Foundational learning modules Part 1, Foundational learning modules Part 2, and Advanced learning modules) prior to Practice exam 1.**

**This is key to your exam success!**

Depending on when you start your learning journey, you will have the following optional Energiser Session available:

**7 April, 9:00 - 9:30 CET: Energiser Session – optional** (live, online event)

Please note: The aim of these Energiser sessions is only to give you the opportunity to ask any questions you may have after watching the video recordings. We will not start practising with the tutor in this phase.

**27 April, 09:00 – 16:30 CET: Practice exam 1** (live, online event)

1st Practice exam and marking with the tutor - You will receive the practice 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, launch the marking session, in which you will learn the correct answers and can mark your answers.

**5 May, 9:00 – 12:30 CET: Tutor-led exam focus session 1** (live, online event)

**6 May, 9:00 – 12:30 CET: Tutor-led exam focus session 2** (live, online event)

**7-10 May** (self-study)

Complete selected past exams - Practice, practice, practice!

**11 May, 9:00 – 12:30 CET: Tutor-led exam focus session 3** (live, online event)

**12 May, 9:00 – 12:30 CET: Tutor-led exam focus session 4** (live, online event)

**13-19 May** (self-study)

Complete selected past exams - Practice, practice, practice!

**20 May, 9:00 – 12:30 CET: Tutor-led exam focus session 5** (live, online event)

**21 May, 9:00 – 12:30 CET: Tutor-led exam focus session 6** (live, online event)

**22-28 May** (self-study)

Complete selected past exams - Practice, practice, practice!

**29 May, 09:00 – 16:30 CET: Practice exam 2 – with tutor-led marking** (live, online event)

2nd Practice exam and marking with the tutor - You will receive the practice 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.

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**30 May – June** (self-study)

Complete all remaining past exam papers - recommended

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**June 2026**

ACCA DipIFR Exam

(More information: <https://www.accaglobal.com/crsh/en/qualifications/glance/dipifr/date-fee.html>)