

# ACCA Diploma in IFRS (DipIFR)

Think Ahead **ACCA**

## Preparation Course with PwC's Academy Bulgaria

### What is ACCA Diploma in IFRS (DipIFR)?

ACCA Diploma in IFRS (DipIFR) is an international qualification in International Financial Reporting Standards, developed by the leading professional accounting organization - Association of Chartered Certified Accountants (ACCA). Obtaining this qualification will raise your professionalism in IFRS to the next level.

The Association of Chartered Certified Accountants (ACCA) is one of the largest and fastest growing international accountancy bodies. ACCA has been in existence for over 100 years. It is recognized and respected in 181 countries and currently has over 198,000 fully qualified members and 486,000 students worldwide.



### Why ACCA DipIFR?

IFRS is a major issue for most companies and finance professionals. Over 90% of the world's leading economies either require IFRS or are converging with it, so few companies can afford to ignore the need for their staff to understand IFRS and its implications for their business and financial reporting.

### Why study with PwC's Academy?

PwC has extensive experience in providing IFRS services and trainings. Our tutors are ACCA certified specialists, experienced in the practical application of IFRS and are ACCA certified specialists. Furthermore we provide you with materials designed by experts with proven experience in important topics.

PwC's Academy provides you with regular support and attention of the trainer and close control over the learning process during the whole training period.

Our tutors are experienced in teaching as well as experts in IFRS, they will provide you with practical examples and implications to your practice.

### Who is the DipIFR for?

This programme is intended for professionals working in accounting, audit and finance who want to gain an internationally recognized qualification in International Financial Reporting and broaden their knowledge of the theoretical and practical aspects of IFRS.

To be eligible to take the Diploma you should provide evidence for:

- three years' relevant accounting experience (by submitting a letter from your employer), or
- a relevant degree plus two years' work experience
- an ACCA Certificate in International Financial Reporting plus two years' work experience.

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## Study plan\*



| Date              | Topic   |
|-------------------|---|
| 18 – 19 June 2021 | Fundamental IFRS concepts, non-current assets and tax standards: IASs/IFRSs   |
| 2 – 3 July 2021   | Revenue and leases standards: IFRS 15 / IFRS 16 – part 1  |
| 16 – 17 July 2021 | Revenue and leases standards: IFRS 15 / IFRS 16 – part 2  |
| 10 – 11 Sept 2021 | Financial instruments, share based payments, employee benefits and statistics standards: IFRS 9/ IFRS 2/ IAS 19/ IAS 33 |
| 15-16 Oct 2021    | Accounting for associates and joint ventures, group related standards: IAS 28/ IFRS 3/ IFRS 10/ IFRS 11                 |
| 22 Oct 2021       | Mock exam   |
| 29-30 Oct 2021    | Remaining mainstream standards & revision part I  |
| 26-27 Nov 2021    | Revision part II  |
| 30 Nov 2021       | Mock exam   |

\***Important:** The course is planned for blended (face-to-face and live-online) format of delivery. PwC's Academy reserves the right to change format and dates of the courses if there is a change in the Covid-19 restrictions. You will be notified in advance.

## The standard training package includes

- Workshop courses with PwC's Academy
- Advisory support of trainers for the period of the training course up to the exam
- Free Mock exams marked by your DipIFR dedicated tutor and returned to the students with recommendations.
- Registration and administration support provided by the Academy team
- Study materials, including materials developed by PwC experts
- A comprehensive study plan for December 2021 exam

## Package price

Standard fee per participant  
€ 1 300 (VAT excl.)

Early bird registration until 31.5.2021

€ 1 200 (VAT excl.)

ACCA registration and exam fees are not included

- **These modules will lead to the December 2021 exam**
- Training, materials and exam are held in English language
- Students who pass DipIFR exam will be granted one exemption from the ACCA Qualification exam (F7 Financial Reporting)

## Part 1

- The Conceptual Framework for the Preparation and Presentation of Financial Statements.
- IAS 1 Presentation of Financial Statements
- IAS 16 Property, Plant and Equipment
- IAS 23 Borrowing Costs
- IAS 38 Intangible Assets
- IFRS 13 Fair Value Measurement

## Part 2

- IAS 36 Impairment of Assets
- IAS 40 Investment Property
- IFRS 5 Non-current Assets Held for Sale and Discontinued Operations
- IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors
- IAS 10 Events After the Reporting Period
- IAS 2 Inventories

## Part 3

- IAS 12 Income Taxes
- IAS 37 Provisions, Contingent Liabilities and Contingent Assets
- IFRS 16 Leases
- IAS 21 The Effects of Changes in Foreign Exchange Rates
- IAS 19 Employee Benefits

## Part 4

- IFRS 2 Share-based Payment
- IAS 32 Financial Instruments: Presentation
- IFRS 9 Financial Instruments
- IAS 33 Earnings per Share

## Part 5

- IFRS 15 Revenue from Contracts with Customers
- IFRS 3 Business combinations. Basic and Advanced Concepts
- IAS 27 Separate Financial Statements
- IFRS 10 Consolidated Financial Statements. The Consolidated Statement of Financial Position

## Part 6

- IFRS 10 Consolidated Financial Statements. The Consolidated Statement of Profit or Loss and Other Comprehensive Income
- IFRS 10 Consolidated Financial Statements. The Consolidated Statement of Changes in Equity
- IFRS 10 Consolidated Financial Statements. Intercompany Transactions
- IFRS 10 Consolidated Financial Statements. Disposal of Entire Shareholding in a Subsidiary

## Part 7

- IAS 28 Investments in Associates and Joint Ventures
- IFRS 11 Joint Arrangements
- Follow-up, and Further Comprehensive Coverage of Issues Related to Days 5 and 6

## Part 8 and 9

- Comprehensive revision of all topics, by means of past exam questions

## Part 10

- Comprehensive revision of all topics, by means of past exam questions

# Lecturer: Christos Ragkavas



Mr. Ragkavas (a native Greek and a Dutch national) is a financial reporting expert and a consultant with over 21 years of international experience adding value to organisations, improving organisational effectiveness and delivering quantifiable results through leadership and strategic advice. Specialising in the areas of IFRS and performance management, he introduces robust financial processes, develops financial reporting systems and governs performance management systems.

He has accumulated more than 6,000 hours of teaching and public speaking. He is a chartered accountant (FCCA, CIMA) by profession, a professional qualifications business partner and a management consultant.

**Our lecturer will provide the participants with a guide, related to the consolidation financial reporting standards. The guide includes a summary of all mainstream examinable areas, and is considered a must-have for practical application in real life transactions and events.**



## What will you gain?

- Deep knowledge and understanding of the main principles of IFRS
- IFRS reporting skills including the consolidation of financial statements
- Practical application of IFRS
- Practical experience with preparing IFRS financial statements
- A combination of lectures, discussions and examples

## Please note:

**The number of seats at the DipIFR programme is limited, so you are invited to apply as soon as possible.**

To be successful at the final exam, we highly recommend you to attend the modules in their full extent.

For more information about the exam and registration please visit:

[www.accaglobal.com/members/qualifications/dipifr](http://www.accaglobal.com/members/qualifications/dipifr) or contact PwC's Academy Team at [bg\\_pwcacademy@pwc.com](mailto:bg_pwcacademy@pwc.com) or +359 894 333 058