

# DipIFR training programme



## Package 2 - Study Plan

### ACCA DipIFR self-paced package "All IFRS standards plus practice exams and exam focus section"

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	pre-recorded video
ACCA DipIFR Study Plan	pdf

## 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>

## 1st practice (mock) exam and marking

Practice (mock) exam questions in the relevant learning phase (following the same exam paper structure as you will have at the exam).

First practice (mock) exam and pre-recorded marking session	
Practice (mock) exam 1 - General introduction	pdf
Practice (mock) exam 1 - Instructions for the practice (mock) exam	pdf
Practice (mock) exam 1 - Q1	pdf
Practice (mock) exam 1 - Q2	pdf
Practice (mock) exam 1 - Q3	pdf
Practice (mock) exam 1 - Q4	pdf
ACCA DiplIFR - Practice (mock) exam 1 marking (not including the time required for the completion of the practice (mock) exam)	video - 180 min
<b>Number of objects</b>	<b>7</b>

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

## Exam focus sessions

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

Exam focus 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
<b>Total</b>	<b>820</b>

## 2nd practice (mock) exam and marking

Practice (mock) exam questions in the relevant learning phase (following the same exam paper structure as you will have at the exam).

Second practice (mock) exam and pre-recorded marking session	
Practice (mock) 2 - General introduction	pdf
Practice (mock) 2 - Instructions for the practice (mock) exam	pdf
Practice (mock) exam 2 - Q1	pdf
Practice (mock) exam 2 - Q2	pdf
Practice (mock) exam 2 - Q3	pdf
Practice (mock) exam 2 - Q4	pdf
ACCA DipIFR - Practice (mock) exam 2 marking (not including the time required for the completion of the practice (mock) exam)	video 180 min
<b>Number of objects</b>	<b>7</b>

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

Please make sure you complete all past exam papers and practice using ACCA's Computer Based Exam platform at <https://www.accaglobal.com/lk/en/student/exam-support-resources/dipifr-study-resources/cbe-specimen-exam.html#>