

# DipIFR training programme



## Package 3 - Study Plan

### ACCA DipIFR "All-inclusive package"

with self-paced learning plus 12 live online sessions including two tutor-led practice exams and six tutor-led exam focus sessions

The package is designed to develop your knowledge and understanding of International Financial Reporting Standards. You will learn how to apply them and 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 2024.

#### Important notes:

You will have access to the learning materials in the PwC's Learning Management System following payment of the invoice.

By the time of the first practice exam, it is highly recommended to accomplish all video materials (Foundational learning modules – Part 1, Foundational learning modules – Part 2, and Advanced learning modules). **This is key to your exam success!**

The Energiser sessions offered in the self-paced learning phase are designed to give you the opportunity to ask any questions you may have.

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

## Programme kick-off (recorded)

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

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

22 February, 10:00 - 10:30 CET

Welcoming Energiser Session 1 - optional (online event)

The Energiser sessions are designed to give you the opportunity to ask any questions you may have.

## 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 - 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>       |

**14 March, 10:00 - 10:30 CET**

**Energiser Session 2 - optional** (online event)

The Energiser sessions are designed to give you the opportunity to ask any questions you may have.

## 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 - 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>   |                  |
| <b>Total video time (not including the time necessary for test your understanding questions, practice examples and learning)</b> | <b>715</b>       |

4 April, 10:00 - 10:30 CET

Energiser Session 3 - optional (online event)

The Energiser sessions are designed to give you the opportunity to ask any questions you may have.

**It is highly recommended to accomplish all video materials prior to Practice exam 1.**

**29 April, 09:00 – 16:30 CET**

**Practice exam 1** (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, you will have a live online session with your tutor, where you will mark your answers and discuss the issues.

**9 May, 9:00 – 12:30 CET**

**Tutor-led exam focus session 1** (online event)

**10 May, 9:00 – 12:30 CET**

**Tutor-led exam focus session 2** (online event)

**11 - 15 May** (self-study)

Complete selected past exams - Practice, practice, practice!

**16 May, 9:00 – 12:30 CET**

**Tutor-led exam focus session 3** (online event)

**17 May, 9:00 – 12:30 CET**

**Tutor-led exam focus session 4** (online event)

**18 - 22 May** (self-study)

Complete selected past exams - Practice, practice, practice!

**23 May, 9:00 – 12:30 CET**

**Tutor-led exam focus session 5** (online event)

**24 May, 9:00 – 12:30 CET**

**Tutor-led exam focus session 6** (online event)

**25 - 29 May** (self-study)

Complete selected past exams - Practice, practice, practice!

**30 May, 09:00 – 16:30 CET**

**Practice exam 2** (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.

**31 May - 5 June** (self-study)

Complete all remaining past exam papers - recommended

**6 / 7 June**

ACCA DipIFR Exam