

# DipIFR training programme



## Study Plan

### ACCA DipIFR training course

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 2025.

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



## Programme kick-off (recorded)

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

**4 April, 9:00 - 9:30 CET**                      **Energiser Session – optional** (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.

**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.

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

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

**9 - 14 May** (self-study)

Complete selected past exams - Practice, practice, practice!

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

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

**17 - 21 May** (self-study)

Complete selected past exams - Practice, practice, practice!

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

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

**24 - 28 May** (self-study)

Complete selected past exams - Practice, practice, practice!

**29 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.

**30 May – 5 June** (self-study)

Complete all remaining past exam papers - recommended

**6 June**

ACCA DipIFR Exam