F.I.T Institute

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Start Your

DipIFR

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Join the trusted coaching institute for DipIFR certification preparation

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The Right Guidance Today, A Successful Tomorrow!

DIPLOMA IN INTERNATIONAL FINANCIAL REPORTING (DipIFR)
SYLLABUS

As per Institute of Management Accounts (IMA) - www.imanet.org

DIPLOMA IN INTERNATIONAL FINANCIAL REPORTING (DipIFR)

DipIFRS is designed to develop your knowledge of IFRS standards. It will give you an understanding of the ideas and principles which underpin them and how they can be applied in the international marketplace.

DipIFRS also builds on your technical and practical knowledge from any recognised country-specific accountancy qualifications or relevant work experience you may have. It will also introduce some fundamental ethical and professional principles that are so important for someone working in this area of expertise.

COURSE CONTENT

The diploma curriculum is based on a a comprehensive approach that includes over 30 concentrated study sessions, question bank, self-monitoring assessments with answers and marking schemes, revision Question Bank. The diploma's primary topics are as follows:

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- Introduction to IFRS
- The conceptual framework for financial reporting
- IAS 1 Presentation of Financial Statements
- IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors
- IAS 16 Property, Plant and Equipment
- IAS 2 Inventory
- IAS 23 Borrowing Costs
- IAS 20 Accounting for Government Grants and Disclosure of Government Assistance
- IAS 33 Earnings Per Share
- IAS 24 Related Party Disclosures
- IFRS 10 Consolidated Financial Statements
- Financial instruments (IAS 32, IFRS 7, & IFRS 9)
- IFRS 15 Revenue from Contracts with Customers
- IAS 10 Event after Reporting Period
- IAS 28 Investments in Associates and Joint Ventures
- IFRS 11 Joint Arrangements
- IAS 41 Agriculture
- IFRS 13 Fair Value Measurement
- IFRS 6 Exploration for and evaluation of mineral resources
- IFRS 8 Operating Segments
- IFRS for small and medium-sized entities
- IAS 12 Income Taxes

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- IAS 19 Employee Benefits
- IAS 36 Impairment of Assets
- IFRS 3 Business Combinations
- IFRS 1 First-Time Adoption of IFRS
- IAS 37 Provisions, Contingent Liabilities and Contingent Assets
- IAS 21 The Effects of Changes in Foreign Exchange Rates
- IAS 17 Leases and IFRS 16 Leases
- IAS 40 Investment Property
- IAS 38 Intangible Assets
- IFRS 5 Non-Current Assets Held for Sale and Discontinued Operations
- IFRS 2 Share-based Paym

WHO IS IT FOR?

If you are a professional accountant or auditor who works in practice or business, and are qualified according to national accounting standards, then you are eligible to take the qualification. If you are working in practice,but not yet qualified, then you may still be eligible.

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You will need to prove that you have:

- Two years' relevant accounting experience and hold a degree or CertIFR
- or
- Prove that you have three-years' relevant accounting experience (proof of experience comes in the form of a letter submitted from your employer).

WHAT IS INVOLVED?

DipIFR is designed to be flexible. You can fit your studies around your work and social commitments. It canbe completed in three to six months, depending on your work and other commitments, and is supported bystudy materials from approved partners.

WHAT WILL I BE ABLE TO DO?

Studying ACCA's DipIFR will enable you to:

- Understand and explain the structure of the international professional and conceptual framework of financial reporting

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- Apply relevant international financial reporting standards (IFRS Accounting Standards) to key elements of financial statements and notes
- Identify and apply disclosure requirements for entities relating to the presentation of financial statements and notes
- Prepare group financial statements (excluding group cashflow statements) including subsidiaries, associates and joint arrangements.

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