

# ACCA Diploma in IFRS (DipIFR)

## Face-to-Face Preparation Courses at 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 PwC 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.

# DipIFR Face-to-Face Preparation Courses

## Study plan



Dates	Course
03 – 04 May	Fundamental IFRS concepts, mainstream IASs/IFRSs
07 – 08 June	Advanced IASs/IFRSs, including the new leases and financial instruments standards
13 – 14 September	New revenue standard, group related standards
21 September	Mock exam
17 – 18 October	Accounting for associates, group related standards. Revision Part I
17 November	Revision Part II
22 November	Mock exam
<b>Duration</b>	<b>9 days</b>

- **These modules will lead to the December 2018 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)

## The standard training package includes

- **Workshop courses at 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 2018 exam**

## Package price

Standard fee per participant

€ 1 300 (excl. VAT)

Early bird registration by 16.04.2018

€ 1 200 (excl. VAT)

ACCA Exam fee is not included

## Registration

For registration and *application requirements* contact us:

Academy Team e-mail: [pwcacademy.bulgaria@bg.pwc.com](mailto:pwcacademy.bulgaria@bg.pwc.com)

Mario Mihaylov | PwC's Academy Sales Representative

e-mail: [mario.mihaylov@pwc.com](mailto:mario.mihaylov@pwc.com)

Mobile: + 359 894 333 058

### 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)

# Topics

## DAY 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

## DAY 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

## DAY 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

## DAY 4

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

## DAY 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

## DAY 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

## DAY 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

## DAY 8

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

## DAY 9

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

## Our Lecturer: Christos Ragkavas



Mr. Ragkavas is 46 years of age, a native Greek and a Dutch national. He is a chartered accountant (FCCA) and a chartered management accountant (CGMA). He has held middle management positions while employed for numerous multinational entities in the Netherlands and in Greece, for more than 13 years.

Since 2010, he teaches IFRS and financial management in Europe, Asia and the Middle East, and practices financial consultancy.

**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

## Let's continue the conversation

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