

The background of the top half of the page is a dark blue gradient. Overlaid on this is a faint, light blue world map. Scattered across the map and the background are numerous strings of white binary code (0s and 1s), some of which are larger and more prominent than others, creating a digital or technological theme.

# ACCA Diploma in IFRS

*For December 2025 examination*

International Financial Reporting Standards (IFRS) has become the new global accounting and finance language. With the introduction of IFRS based Indian Accounting Standards (Ind AS), there has been a paradigm shift in financial reporting. Basic structure of financial statements have changed and several new concepts have been introduced. Therefore it is of utmost importance for finance professionals to be well versed in IFRS. This course will enable you to bridge this 'GAAP' and gain an internationally recognised certificate.

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## ABOUT THE COURSE

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*The ACCA Diploma in IFRS is an international qualification in IFRS developed by the leading professional accounting organisation, the Association of Chartered Certified Accountants (ACCA).*

In this era of globalisation, IFRS has come a long way to become the de facto global language for financial reporting. Recent survey by the IFRS Foundation suggest that over 140 countries require or permit the use of IFRS including major economies such as Canada, Russia, South Africa and India has issued its own IFRS equivalent Ind AS. Therefore, gaining a deep understanding and practical application of the standards is a must have for today's finance professionals.

The ACCA Diploma in IFRS will help you develop a working knowledge of IFRS, how to apply them as well as the key concepts and principles that underpin them.

This Diploma is a key qualification for all accounting and finance professionals who want to upgrade their career by broadening their knowledge of both the technical and practical aspects of IFRS and hold an internationally recognised certificate.

## OBJECTIVES

**On completion of the Diploma, participants should be able to:**

- ✓ understand and explain the structure of the framework of IFRS
- ✓ apply relevant financial reporting standards to key elements of financial reports
- ✓ identify and apply disclosure requirements for companies relating to the presentation of financial reports and notes
- ✓ prepare and report entity and group financial statements (excluding group cash flow statements) including subsidiaries, associates and joint arrangements.

## EXAMINATION APPROACH

The DipIFR is assessed by a single written exam. This is held twice a year – in June and December at ACCA's exam centres. They have over 380 exam centres around the world. The pass mark is 50%. The exam last 3 hours 15 minutes and is made up of four 25-mark compulsory questions requiring both numerical and narrative answers. It contains a mix of computational and discursive elements. Some questions adopt a scenario/case study approach.

Exam	Questions	Marks	Total
Dip IFR	4	25	100
Duration			3 h 15 mins

**Exams are held twice a year in June and December at various centres in India.**

**Pass mark is 50.**

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## COURSE HIGHLIGHTS

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*Our unique training program will help finance professionals upgrade their skills and transform their careers and make a perceptible contribution in IFRS transition for their organisation.*



It is a 70 hour live intensive online training program spread over a month held in the weekends for finance professionals. We recommend a self-study of an additional 100 hours. Our past teaching experience suggests that ideally it takes about 2-3 months to complete this diploma.



Specifically designed course based on ACCA Dip IFR Examination. Our course materials are incorporated with maximum examples and lucid illustrations which will cover the syllabus and also help you apply IFRS in industry specific scenarios. A progress test every few weeks ensures that you stay up to speed, in addition to a revision of past exam papers after the lectures.



Highly technical session conducted by leading IFRS faculty. Our unique pedagogy will arm you with skills needed to prepare IFRS compliant financial statements. When you train with us, you get the full benefit of our expert knowledge. Unlimited clarification of queries is also offered.



Soft copy of training material and templates will be provided which will include case studies, worked examples and session presentations. Journal entries, paragraph references and effect on financial statements are illustrated in detail.

## ADDED FEATURES

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*Since we are in this circuit for more than a decade, we feel that although a certification is required for IFRS qualification, ultimately it boils down to practical application of the standards in real life scenario. Hence we have added some extra features which will assist you at work.*

### Total Consolidation

Get a holistic approach to the ultimate form of accounting including **group cash flow statements** and a step by step process in how to consolidate.

### Deferred tax implications

Income tax is considered to be quite a difficult topic. Get access to our numerical examples which are all **illustrated with journal entries** along with their income tax effect.

### IFRS 9, 15, 16

Detailed technical sessions on these 'Big 3' standards. **Stay ahead of the game** by gaining a comprehensive insight to these complex accounting standards.



## WHO SHOULD ATTEND

- Chartered Accountants
- Finance Managers
- Financial Controllers
- CFOs
- Directors
- Practicing CS, CMA, CPA, CWA
- Heads of Accounting and Administration
- Private equity and M&A specialists
- IT Systems Managers
- Financial Analysts
- Auditors
- Tax professionals
- Treasurers
- Consultants
- Commerce graduates
- Professors

## ELIGIBILITY CRITERIA

This course can be attended by graduates with accounting background. However, to register for the ACCA's Diploma in IFRS program, the eligibility criteria are as follows:

1. 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 this ACCA financial reporting qualification.
2. If you are a working professional, but not yet qualified, then you may still be eligible. You will need to prove that you have one of the following:
  - three years' relevant accounting experience (by submitting a letter from your employer)
  - a relevant degree plus two years' work experience (articleship is also considered)
  - hold a degree or CertIFR

## SCHEDULE AND FEES



Batch starts from **9<sup>th</sup> August, 2025**

Days: Weekends (10 days)

Time: Saturday and Sunday (10 A.M. to 6.00 PM)



Numbers are **limited to 15** to encourage discussion, sharing of views and case study participation



**INR 20,000 \*** (including training fees, study material, templates and taxes). This excludes the examination registration fee directly payable to ACCA.

\* Early bird discount of 10% applicable to those registering before 30<sup>th</sup> July

\* Group discount available for more than 1 nomination

## REGISTRATION

1. Registration is strictly on a **first come first serve basis**.
2. For registration, kindly send an email on **info@indasedu.com** with your name, designation, location and contact number.
3. Payment can be **made by online "wire" transfer**. We also accept cash/cheque/DD.
4. After registration, we will provide you with our banking details and training schedule. Once the payment is completed, you will receive your learner ID, course materials and other relevant information **within 48 hours**.

## FACULTY



**AMITABHA MUKHERJEE**

*Dr. Mukherjee is an IFRS / Ind AS trainer, international consultant and an author of great repute. He has been into full-time IFRS research since 2007 before he founded an online IFRS knowledge platform. His previous website had more than 120,000 online users in 104 countries generating tremendous amount of appreciation from industry and academia around the world. Has trained numerous finance professionals on IFRS globally and assisted listed companies in their IFRS / Ind AS transition in India, South Africa, EU, Kuwait, Singapore etc. He was also the first author in India to write a book on Ind AS converged with IFRS in 2011. Before this, he was an academician and an author for the last 30 years.*

## **PREREQUISITES**

**All participants should have –**

- ✓ Understanding of basic accounting principles based on any national standards.
- ✓ Access to computer with a reliable internet connection.

## **PEDAGOGY**

- All standards shall be explained with numerical examples, case studies and lucid illustrations.
- Greater emphasis will be laid upon practical scenarios pertinent to different industries.
- Deferred tax effects (tax implications) will also be shown.

### **Get in touch:**

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**M:** + 91 99033 90576

**A:** 5/1B Garcha 1<sup>st</sup> Lane, Ground Floor, Kolkata – 700001, India

## **ABOUT US**

IndASEdu.com is a flagship product of F.A.C.E. (Finance and Accounting in a Computerised Environment), which is an IFRS / Ind AS training and solution provider based in Kolkata, India. We utilise our research and experience to assist individuals and companies in their decision making process by simplifying complex financial concepts and humungous accounting theory through numerical examples and lucid illustrations. Our aim and sole objective is to provide cutting-edge IFRS education through high quality training and consultancy around the globe.

Visit **indasedu.com** now and get access to:

- ✓ **Free e-books** containing comprehensive summary of the standards with more than 1,000+ practical examples
- ✓ **Case studies** to assist you in applying IFRS in your business practice
- ✓ **Worked examples** to help you gain a higher level of understanding of complexities surrounding the standards
- ✓ **Video lectures** to make you understand the standard in detail and gain in-depth practical knowledge
- ✓ **Latest news and articles** to keep you informed and updated on all the biggest news and happenings in the world of financial reporting

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