



**ENHANCE
SKILL LEVEL**

Take Your Career to new heights with

Dip IFRS by ACCA

Live On-Line Batch Commencing August 2020

Acquire a global skill in 3 months with a certificate in IFRS. Synthesis Learning is pleased to announce it's LIVE On-LINE IFRS Course to prepare you for the qualification exam of ACCA Diploma in International Financial Reporting (ACCA - DipIFR).

SYNTHESIS
LEARNING





About the qualification

The online training programme with us will prepare you for the qualification exam of the ACCA Diploma in International Financial Reporting (ACCA DipIFR).

The ACCA DipIFR is an IFRS qualification by the Association of Chartered Certified Accountants (ACCA), the leading global body for professional accountants with 115+ years of experience, involved in the development of IFRS, which are issued by the International Accounting Standards Board (IASB).

With over 100 countries worldwide mandated the use of IFRS, IFRS standards have become the de facto global language of financial reporting. All listed companies in the European Union (EU) have to prepare consolidated company accounts that comply with IFRS, which also affects associates and subsidiaries of EU-listed companies. Australia, Hong Kong, South Africa have already adopted IFRS or equivalents as their local Generally Accepted Accounting Principles (GAAP).

With the growing number of countries opting for the standards, the number of finance professionals with qualification in IFRS is increasing globally. The convergence of Indian Accounting Standards (IndAS) with IFRS, notified in 2014, has led to a paradigm shift in the regulatory and reporting landscape for companies in India. This diploma in IFRS by ACCA is widely accepted around the world.

Learning Outcomes

On completion of the Diploma, candidates 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 in financial reports and notes.
- Prepare group financial statements (excluding group cash-flow statements) including subsidiaries, associates and joint ventures.



Who should pursue the Dip IFRS?



This programme is designed for finance and accounting professionals who wish to acquire working knowledge and skills in reporting under IFRS and become certified by ACCA, as listed below:

- Chartered Accountants
- Cost and Management Accountants
- Company Secretaries
- Finance Managers and Chief Accountants
- Analysts and Consultants
- Private Equity and M & A Professionals
- MBA -Finance working in accounting domain
- Semi Qualified CA, CS, ICWA
- Graduates/Post Graduates who are a part of finance or accounting teams



Eligibility

1. If you are a Professional Accountant or Auditor working or in practice or business and are qualified according to National Accounting Standards.
2. If you are in practice, but not yet qualified and you possess anyone:
 - 2 years' relevant accounting experience and a relevant degree (attracting ACCA qualification exemption for the Applied Knowledge and Corporate and Business Law (LW) exams).
 - 2 years' relevant accounting experience and an ACCA Certificate in International Financial Reporting (CERTIFR).
 - 3 years' relevant accounting experience.
 - ACCA affiliate status.



Who uses IFRS Standards?

- IFRS Standards are required for domestic public companies



- IFRS Standards are required or permitted for listings by foreign companies



Important information

1. Many other countries around the world, including India, are moving towards applying IFRS
2. China's national standards are substantially converged with IFRS Standards, and China has committed to adopt IFRS Standards. Chinese companies representing more than 30 per cent of the total market capitalisation of the domestic market produce IFRS-compliant financial statements as a result of their dual listings in Hong Kong and other international markets.
3. The information in these profiles is for general guidance only and may change from time to time.



Course Coverage

a. International Sources Of Authority

1. The International Accounting Standards Board (IASB) and the regulatory framework

b. Elements Of Financial Statements

1. Revenue recognition
2. Property, plant and equipment
3. Impairment of assets
4. Leases
5. Intangible assets and goodwill
6. Inventories
7. Financial instruments
8. Provisions, contingent assets and liabilities
9. Employment and post-employment benefits
10. Tax in financial statements
11. The effects of changes in foreign currency exchange rates
12. Agriculture
13. Share-based payment
14. Exploration and evaluation expenditures
15. Fair value measurement

c. Presentation Of Financial Statements and Additional Disclosures

1. Presentation of the statement of financial position, the statement of profit or loss and other comprehensive income and the statement of changes in equity
2. Earnings per share
3. Events after the reporting period
4. Accounting policies, changes in accounting estimates and errors
5. Related party disclosures
6. Operating segments
7. Reporting requirements of small and medium sized entities (SMEs)

d. Preparation of External Financial Reports for Combined Entities, Associates and Joint Arrangements

1. Preparation of group consolidated external reports
2. Business combinations – intra-group adjustments
3. Business combinations – fair value adjustments
4. Business combinations – associates and joint arrangements
5. Complete disposal of shares in subsidiaries



Exams & Assessments

Exam Assessment

ON-LINE single 3 hour and 15 minute exam.

Exam Testing Windows

ON-LINE exams are held twice a year in June and December.

Exam Structure

Sec.	Marks	Question Type
A	1 x 25	Preparation of consolidated financial statements - computational
B	3 x 25	Scenario based case studies requiring practical application of principles and disclosure requirements of standards

Min Pass % and Paper Pattern

50 per cent mark or above.



Batch Details

Live On-Line Interactive Sessions	Weekends: Saturday & Sunday: 3 hours each
Total Hours	60 - 70 hrs

Participants will be provided with

- Comprehensive study material
- Comprehensive question bank with solutions
- Mock tests
- Interactive support from the instructor during the sessions
- Administrative support for exam registration.



Completion

Successful candidates shall be awarded a 'Diploma in International Financial Reporting' certificate by ACCA.



ACCA Dip-IFR Registration

June exam: Online application and copies of all your supporting documentation should reach by March.

December exam: Online application and copies of all your supporting documentation should reach by September.

About Synthesis Learning

Synthesis Learning is a financial training company preparing undergraduates, graduates and working professionals for global professional qualifications as well as professional development programs. We also conduct customized learning interventions for large corporates across India. Our offerings include courses in financial reporting, wealth management, corporate finance, risk & assurance, taxes & compliances plus related verticals to support growth across fields.

Why choose Synthesis Learning?

1. We envision to become “**The Everything Store in Commerce Learning**”. Our Vision is to develop a cutting edge learning platform that empowers
 - Commerce undergraduate students,
 - Graduates &
 - Working professionalsto pursue “**Globally Accredited Qualifications & Professional Development Programs**”, thereby developing “**Highly Employable Talent**” with industry relevant skill sets.

2. We help you seek your “**Dream Jobs and Internships**” through our network of employer MNCs and TNCs pan India. We pride ourselves in the deep 360-degree presence in the financial world that we have built in the past 2 decades and continue to nurture our network across the industry.
3. We have presence on LIVE On-LINE platforms and physically in “**Multiple Locations**” across Mumbai, Ahmedabad and Indore. Our objective is to coach you at your convenience, with all the knowledge and exam techniques to help you acquire the most suitable qualification.
4. The unique advantage about studying with us is the high **quality of trainers** who are “**Experienced Professionals**” from the industry. They bring to the classroom a rare balance between theory & practice to make learning “**Experiential**”. They are experts in the subjects they teach and understand the requirements of an international exam so that they are able to help you get the best results.
5. We bring you the knowledge, advice, and resources a “**Board of Mentors**” who are industry experts. With their alternate perspectives and insights they will help introduce you to a world of new possibilities and opportunities.

Upcoming Courses

Professional Qualification

- Chartered Certified Accountant (ACCA)
- Chartered Financial Analyst (CFA)
- Certified Public Accountant (CPA)
- Financial Risk Manager (FRM)
- Certified Internal Auditor (CIA)
- Certified Professional Forensic Accountant (CPFAcct.)
- Certified Fraud Examiner (CFE)
- Diploma in IFRS (Dip IFRS by ACCA)
- Islamic Finance Qualification (IFQ)
- Data Analytics for Finance Professionals

Contact Us

All India Helpline

9320007893 / 96

Centre Locations

Mumbai

Matunga | Vile Parle | Borivali | Vashi

Ahmedabad

Indore

www.synthesislearning.in

About the ACCA

ACCA (the Association of Chartered Certified Accountants) is the global body for professional accountants, offering business-relevant, first-choice qualifications to people of ability and ambition around the world who seek a rewarding career in accountancy, finance and management. ACCA supports its more than 219,000 members and 527,000 students in 179 countries, helping them to develop successful careers in accounting and business, with the skills required by employers. ACCA works through a network of 110 offices and centres and more than 7,550 approved employers worldwide, who provide high standards of employee learning and development.