

The Financeer

— TRAIN. TRANSFORM. THRIVE —

ACCA Diploma in IFRS (DiplIFR)

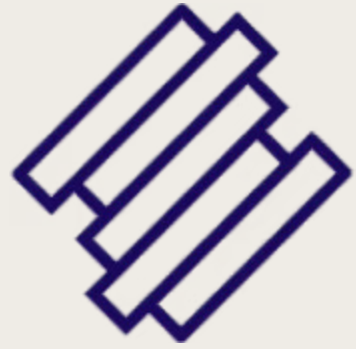
**Master IFRS. Pass the Exam.
Transform Your Career.**

Train. Transform. Thrive. — The Financeer Academy

ACCA ACCREDITED

GCC & AFRICA

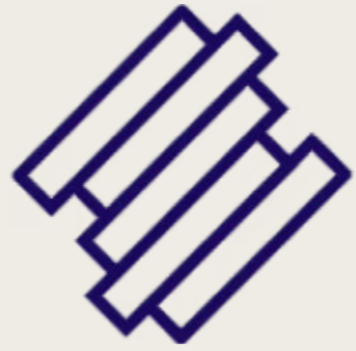
18,000+ PROFESSIONALS TRAINED



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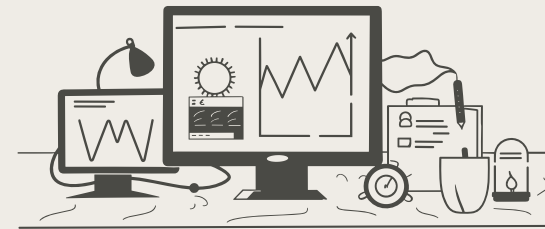
About The Financeer Academy

We Don't Teach. We Transform.

At The Financeer Academy, we don't believe in traditional training. We believe in transformation. We were built with one clear mission: to bridge the gap between technical knowledge and real-world application.

Our programs are designed for professionals who don't just want to understand IFRS — they want to use it, apply it, and succeed with it. We don't teach standards... we teach how those standards work in real life.

With a strong presence across the GCC and Africa, The Financeer has trained thousands of professionals across industries including banking, manufacturing, energy, and consulting.

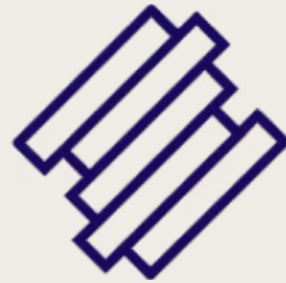


GCC & Africa

Regional Presence

18,000+

Professionals Trained



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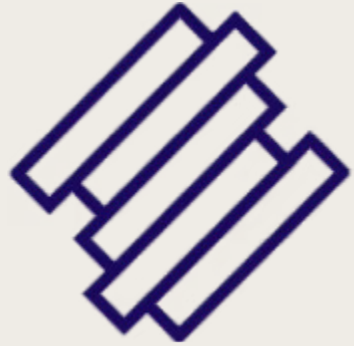
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Meet Your Instructor

Hesham Mokhiemer — Practitioner. Mentor. Career Transformer.

Hesham Mokhiemer is not just a trainer — he is a practitioner, mentor, and career transformer. With over **27 years of experience** in finance, accounting, and training, Hesham has worked in senior roles including Finance Director and Head of Finance across multiple industries. He has trained **18,000+ professionals** across the Middle East and Africa.

"I don't train for knowledge. I train for results."



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Instructor Credentials & Teaching Philosophy

Qualifications

MBA

The University of Liverpool

CMA | CTP | FPAC

Certified Management Accountant & More

DipIFR | IPSAS | FMVA

Advanced Financial Designations

What Sets Hesham Apart

→ **Complex Topics Made Simple**

Breaking down intricate IFRS standards into clear, digestible concepts

→ **Real-Life Business Cases**

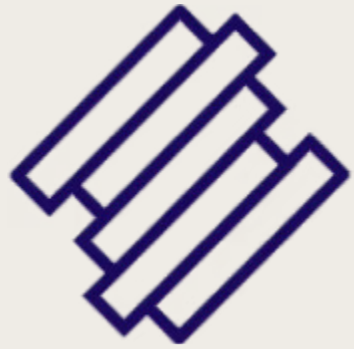
Every standard linked to practical industry scenarios

→ **High-Energy Delivery**

Engaging, motivational sessions that keep you focused and committed

→ **Deep Exam Focus**

Proven techniques to pass DipIFR on the first attempt



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Who This Course Is For

This program is designed for professionals who are serious about their careers and committed to mastering International Financial Reporting Standards at a world-class level. Whether you are aiming to pass DipIFR or apply IFRS practically in your organization, this course is built for you.



Finance & Accounting Professionals

Seeking to formalize and deepen their IFRS knowledge



Auditors & Consultants

Who advise clients on IFRS compliance and reporting



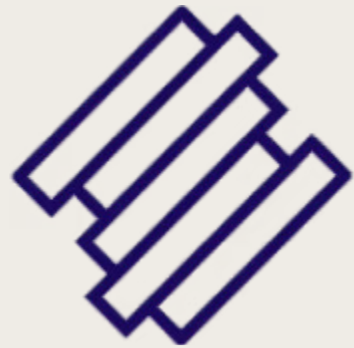
ACCA DipIFR Candidates

Preparing to sit and pass the ACCA DipIFR examination



Financial Analysts & Controllers and Managers

Looking to elevate their technical reporting capabilities



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Why Choose The Financeer for DipIFR

Let's be honest — there are many IFRS courses out there. But very few are designed to actually get you results. Here is what makes The Financeer Academy different from every other program in the market.



Exam-Focused Approach

How to answer exam questions, structure responses, and think like an examiner — including past DipIFR exam practice



Real-World Application

Every topic linked to real business scenarios, common mistakes professionals make, and how IFRS impacts financial decisions



GCC Localization

Local business practices, industry-specific challenges, and real GCC-based case studies baked into every module



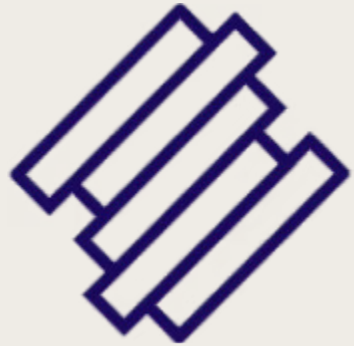
Interactive Learning

Live discussions, case-based learning, interactive Q&A, and gamified quizzes to keep you engaged throughout



Resource-Rich Program

Downloadable slides, IFRS summaries, flashcards, practice questions, and exam technique guides included

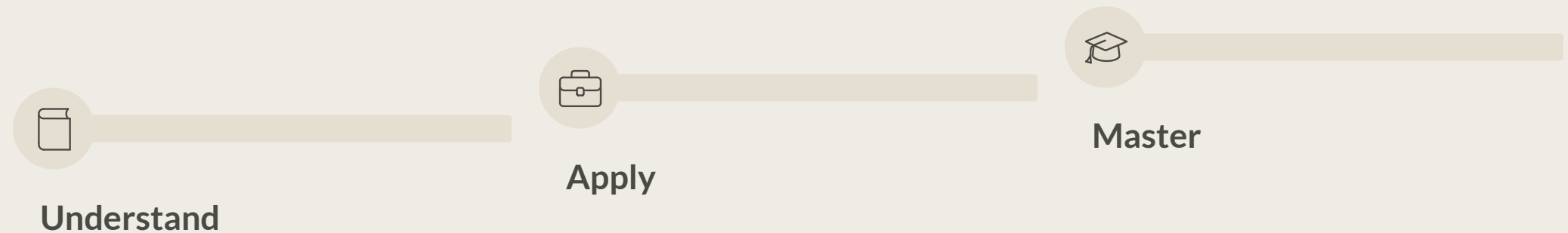


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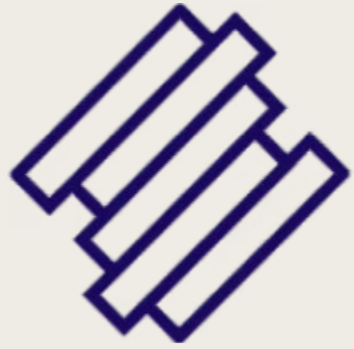
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Our Learning Methodology

At The Financeer Academy, we follow a proven 3-step transformation model that moves you from confusion to confidence — ensuring you don't just learn IFRS, but truly master it and apply it with authority in the real world.



This methodology has been refined over 20 years of training experience, combining adult learning principles with practical exam strategy. Each module deliberately cycles through all three stages, building your competence and confidence simultaneously.



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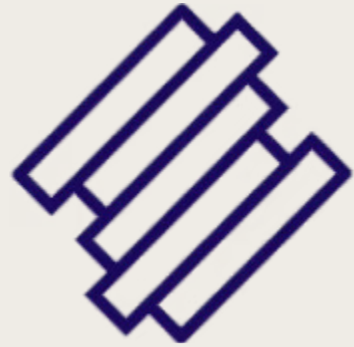
What You Will Gain

Your Career Transformation Awaits

This is not just a course — it is a career accelerator. By the end of this program, you will have the technical mastery, exam confidence, and practical skills to stand out in any finance role across the GCC and Africa.

"Position yourself for the career growth you deserve — starting today."

- 1 Master IFRS Concepts with Clarity**
Deep understanding of every standard tested in DipIFR
- 2 Full DipIFR Exam Readiness**
Structured exam preparation with past paper practice
- 3 Real-World Application Skills**
Apply IFRS in actual business and reporting situations
- 4 Career Growth & Positioning**
Credentials and confidence to advance into senior finance roles



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DipIFR Curriculum Overview

The ACCA DipIFR examination covers a comprehensive set of International Financial Reporting Standards, organized across four key areas. The curriculum is designed to build your understanding progressively – from foundational frameworks through to complex consolidation and specialized standards. The following sections of this brochure provide a detailed breakdown of every topic covered under each standard.

Conceptual Framework & Presentation

Conceptual Framework, IAS 1, IAS 7, IAS 8, IAS 10

Assets, Liabilities & Performance

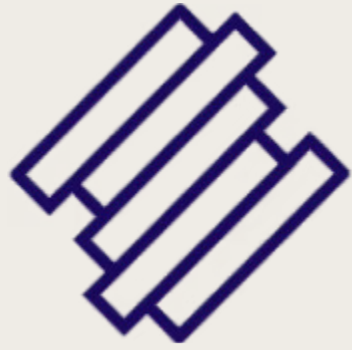
IAS 2, IAS 12, IAS 16, IAS 19, IAS 20, IAS 21, IAS 23, IAS 24, IAS 36, IAS 37, IAS 38, IAS 40, IAS 41

Revenue, Leases & Financial Instruments

IFRS 9, IFRS 13, IFRS 15, IFRS 16, IAS 32, IFRS 7

Group Accounting & Specialized Standards

IFRS 1, IFRS 2, IFRS 3, IFRS 5, IFRS 8, IFRS 10, IFRS 11, IAS 27, IAS 28, IAS 33



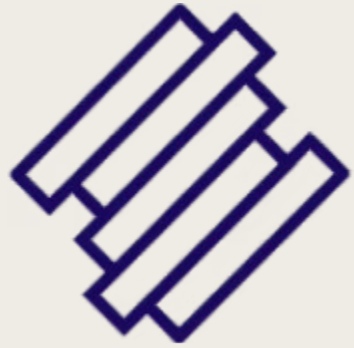
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CHAPTER 1

The Conceptual Framework for Financial Reporting

- Objective of general purpose financial reporting
- Primary users and their information needs
- Qualitative characteristics: fundamental (relevance, faithful representation) and enhancing (comparability, verifiability, timeliness, understandability)
- The cost constraint
- Reporting entity concept
- Elements of financial statements: assets, liabilities, equity, income, expenses
- Recognition criteria for elements
- Derecognition
- Measurement bases: historical cost, current value, fair value, value in use, current cost, fulfilment value
- Presentation and disclosure
- Capital and capital maintenance concepts (financial and physical)
- Going concern assumption
- Accrual basis of accounting



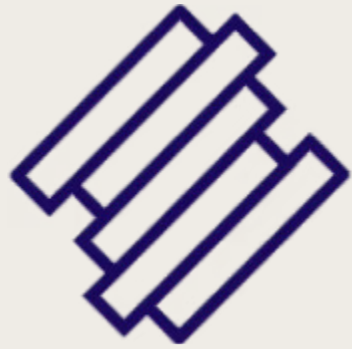
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CHAPTER 2

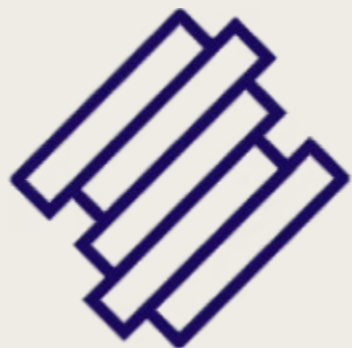
IAS 1 – Presentation of Financial Statements

- Complete set of financial statements
- Statement of Financial Position (SOFP): current vs non-current classification, minimum line items
- Statement of Profit or Loss and OCI: nature vs function of expenses, items of OCI, reclassification adjustments
- Statement of Changes in Equity
- Statement of Cash Flows (cross-reference IAS 7)
- Notes to financial statements
- General features: fair presentation, going concern, accrual basis, materiality and aggregation, offsetting, frequency of reporting, comparative information, consistency of presentation
- Accounting policies: selection and disclosure
- Judgements and estimates disclosure
- Capital disclosures



IAS 7 – Statement of Cash Flows

- Definition of cash and cash equivalents
- Classification of cash flows: operating, investing, financing activities
- Direct method vs indirect method for operating activities
- Adjustments for non-cash items and working capital changes
- Treatment of interest received and paid
- Treatment of dividends received and paid
- Treatment of taxes on income
- Investing activities: purchase and disposal of non-current assets and investments
- Financing activities: proceeds from share issues, borrowings, repayments, dividends paid
- Lease liability payments under IFRS 16
- Foreign currency cash flows (IAS 21)
- Cash flows from business combinations (IFRS 3)
- Reconciliation of liabilities arising from financing activities
- Non-cash transactions: disclosure requirements



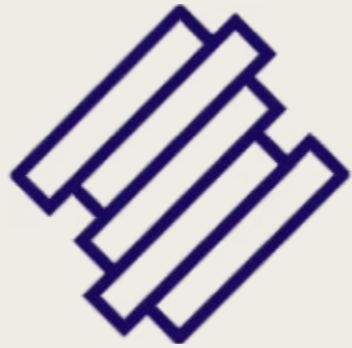
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CHAPTER 4

IAS 8 – Accounting Policies, Changes in Estimates & Errors

- Selection of accounting policies: hierarchy (specific IFRS, then Conceptual Framework)
- Consistency of accounting policies
- Changes in accounting policies: permitted only if required by IFRS or results in more reliable information
- Retrospective application of changes in accounting policies
- Impracticability exemption
- Changes in accounting estimates: prospective application
- Examples of estimates: useful lives, residual values, bad debt provisions, warranty provisions
- Prior period errors: definition and correction
- Retrospective restatement of prior period errors
- Disclosure requirements for changes in policies, estimates, and errors



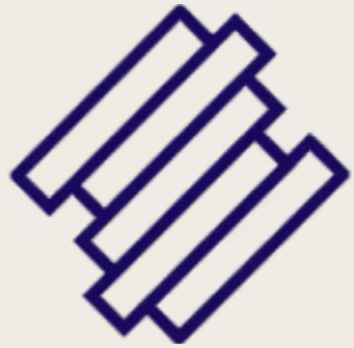
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CHAPTER 5

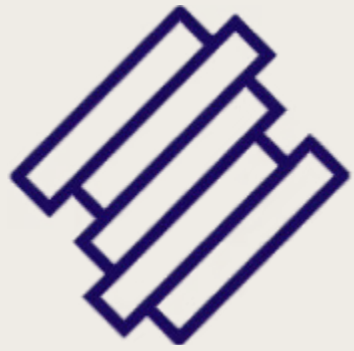
IAS 10 – Events After the Reporting Period

- Definition of events after the reporting period
- The reporting period end date vs authorization date distinction
- Adjusting events: definition and examples (settlement of court case, discovery of fraud/errors, insolvency of debtor, determination of purchase price in business combination)
- Non-adjusting events: definition and examples (major business combination, fire destroying plant, changes in tax rates, abnormal changes in asset prices)
- Treatment of adjusting events: adjust financial statements
- Treatment of non-adjusting events: disclose if material
- Dividends declared after reporting period: non-adjusting, no liability recognized
- Going concern issues arising after reporting period
- Disclosure requirements: date of authorization, nature of event, estimate of financial effect



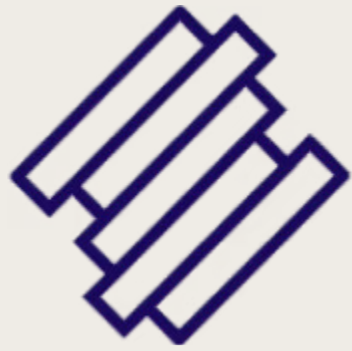
IAS 12 – Income Taxes

- Current tax: recognition of current tax liabilities and assets
- Taxable profit vs accounting profit
- Treatment of tax losses: carry forward and carry back
- Temporary differences: definition and types
- Taxable temporary differences
- Deductible temporary differences
- Tax base of assets and liabilities
- Deferred tax liabilities: recognition (with exceptions – initial recognition exemption, goodwill)
- Deferred tax assets: recognition criteria (probable future taxable profit)
- Deferred tax on revaluation surpluses
- Deferred tax on business combinations
- Deferred tax on share-based payments
- Measurement: enacted or substantively enacted tax rates
- Presentation: current and deferred tax in SOFP and P&L
- Offset of deferred tax assets and liabilities
- Disclosure requirements



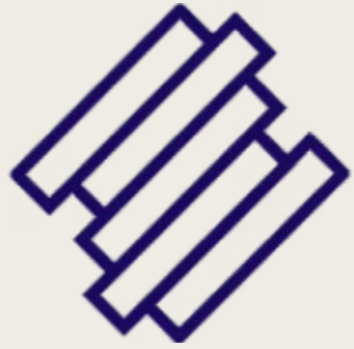
IAS 16 – Property, Plant and Equipment

- Recognition criteria: probable future economic benefits and reliable measurement
- Distinction between capital and revenue expenditure
- Spare parts, servicing equipment, and major inspection costs
- Initial measurement at cost: components of cost
- Directly attributable costs
- Decommissioning and restoration costs (IAS 37 link)
- Deferred payment and exchange transactions
- Subsequent measurement: cost model
- Subsequent measurement: revaluation model
- Revaluation surplus in OCI and equity
- Revaluation deficit treatment
- Component depreciation
- Depreciable amount, useful life, residual value
- Depreciation methods: straight-line, diminishing balance, units of production
- Annual review of residual value and useful life
- Impairment (IAS 36 link)
- Derecognition: gain or loss on disposal in P&L
- Transfer of revaluation surplus to retained earnings on disposal
- Government grants related to PPE (IAS 20 link)
- Disclosure requirements



IAS 19 – Employee Benefits

- Short-term employee benefits: wages, salaries, paid leave, sick leave, bonuses, non-monetary benefits
- Recognition of short-term benefits as expense and liability
- Post-employment benefits: defined contribution plans
- Post-employment benefits: defined benefit plans
- Net defined benefit liability/asset on SOFP
- Present value of defined benefit obligation (DBO)
- Fair value of plan assets
- Current service cost: recognized in P&L
- Past service cost: recognized in P&L when plan amendment/curtailment occurs
- Net interest on net defined benefit liability/asset: recognized in P&L
- Remeasurements: actuarial gains and losses on DBO
- Remeasurements: return on plan assets (excluding net interest)
- Remeasurements recognized in OCI – never reclassified to P&L
- Asset ceiling and its effect
- Other long-term employee benefits
- Termination benefits: recognition criteria
- Disclosure requirements



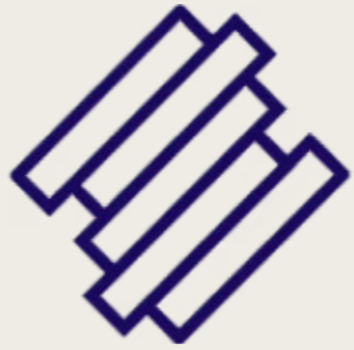
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CHAPTER 9

IAS 20 – Government Grants & Disclosure of Government Assistance

- Definition of government grants and government assistance
- Recognition conditions: reasonable assurance of compliance and receipt
- Forgivable loans treated as grants when conditions met
- Grants related to assets: two presentation methods (deduct from asset / deferred income)
- Grants related to income: recognition in P&L on systematic basis
- Presentation of income grants: other income or deduction from related expense
- Non-monetary grants: measured at fair value or nominal amount
- Repayment of grants: treated as change in accounting estimate
- Repayment of asset grants: increase carrying amount or reduce deferred income
- Repayment of income grants: charged to income
- Government assistance: disclosure even when no grants received
- Disclosure requirements: nature, amount, unfulfilled conditions



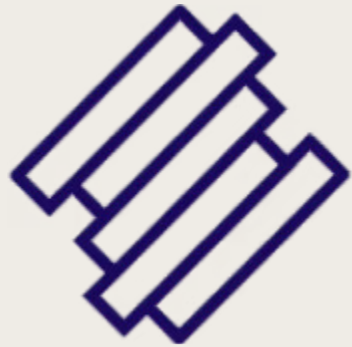
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CHAPTER 10

IAS 21 – The Effects of Changes in Foreign Exchange Rates

- Functional currency: definition and determination
- Indicators of functional currency (primary and secondary)
- Change in functional currency: prospective application
- Presentation currency: choice and translation
- Foreign currency transactions: initial recognition at spot rate
- Monetary items: retranslation at closing rate, exchange differences in P&L
- Non-monetary items at historical cost: translated at historical rate
- Non-monetary items at fair value: translated at rate when fair value determined
- Exchange differences on monetary items: recognized in P&L
- Translation of foreign operations: assets and liabilities at closing rate
- Translation of foreign operations: income and expenses at transaction date rates (or average)
- Foreign currency translation reserve (FCTR) in OCI
- Disposal of foreign operation: recycling of FCTR to P&L
- Intragroup monetary items and exchange differences
- Disclosure requirements



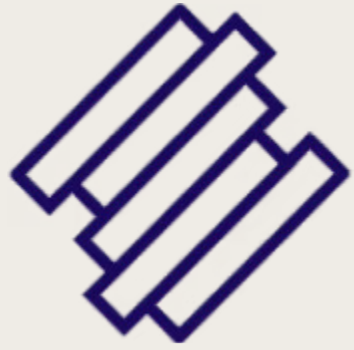
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CHAPTER 11

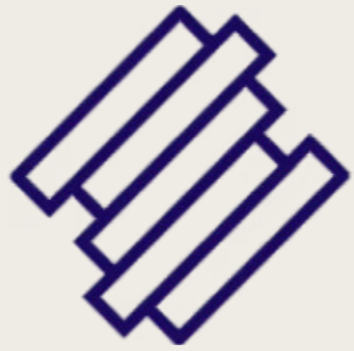
IAS 23 – Borrowing Costs

- Definition of borrowing costs
- Qualifying assets: definition and examples (PPE under construction, intangible assets under development, investment property under construction, inventories taking substantial time)
- Mandatory capitalization of borrowing costs for qualifying assets
- Specific borrowings: actual costs incurred less investment income on temporary investment
- General borrowings: capitalization rate (weighted average) applied to expenditure
- Capitalization cannot exceed total borrowing costs incurred
- Commencement of capitalization: three conditions
- Suspension of capitalization: when active development is interrupted
- Cessation of capitalization: when substantially all activities complete
- Treatment of borrowing costs not eligible for capitalization: expense in P&L
- Disclosure requirements



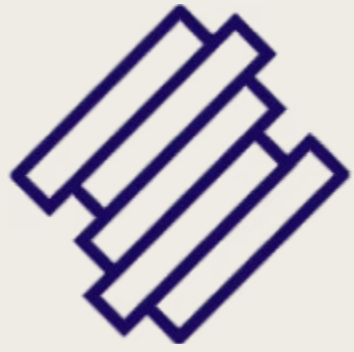
IAS 24 – Related Party Disclosures

- Definition of a related party
- Related parties: parent, subsidiaries, fellow subsidiaries
- Related parties: associates and joint ventures
- Related parties: key management personnel (KMP)
- Related parties: close family members of KMP
- Related parties: entities controlled or jointly controlled by KMP or close family members
- Post-employment benefit plans
- Disclosure of parent-subsidiary relationships regardless of transactions
- Disclosure of KMP compensation: total and by category (short-term, post-employment, other long-term, termination, share-based)
- Disclosure of related party transactions: nature, amounts, outstanding balances
- Provisions for doubtful debts related to related party balances
- Government-related entity exemption
- Disclosure requirements



IAS 36 – Impairment of Assets

- Scope: assets subject to impairment testing
- External indicators of impairment
- Internal indicators of impairment
- Annual mandatory impairment test: goodwill, indefinite life intangibles, intangibles not yet available for use
- Recoverable amount: higher of FVLCD and VIU
- Fair value less costs of disposal (FVLCD)
- Value in use (VIU): present value of future cash flows
- Discount rate for VIU: pre-tax rate reflecting market assessments and asset-specific risks
- Cash generating units (CGUs): definition and identification
- Allocation of assets to CGUs
- Allocation of goodwill to CGUs
- Impairment loss recognition and allocation within a CGU
- Order of allocation: goodwill first, then pro-rata to other assets
- Non-controlling interest impact on goodwill impairment (proportionate vs full goodwill)
- Reversal of impairment losses: permitted except for goodwill
- Limit on reversal of impairment
- Disclosure requirements



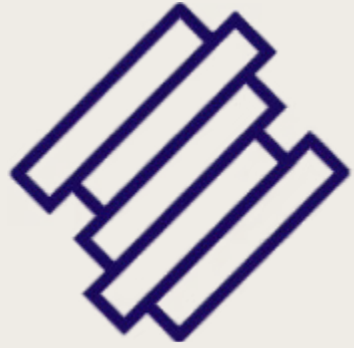
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CHAPTER 14

IAS 37 – Provisions, Contingent Liabilities & Contingent Assets

- Definition of a provision
- Recognition criteria: present obligation, probable outflow, reliable estimate
- Distinction between provisions and contingent liabilities
- Contingent liabilities: disclose if possible, do not recognize
- Contingent assets: disclose if probable, do not recognize
- Measurement of provisions: best estimate
- Expected value method for large populations
- Most likely outcome for single obligations
- Discounting to present value for long-term provisions
- Risks and uncertainties in measurement
- Future events affecting measurement
- Reimbursements: recognized separately as asset only when virtually certain
- Onerous contracts: recognize provision for lower of cost to fulfill and penalty for non-performance
- Restructuring provisions: recognition criteria (constructive obligation)
- Environmental and decommissioning obligations (IAS 16 link)
- Changes in provisions and reversals
- Disclosure requirements (including sensitive cases)



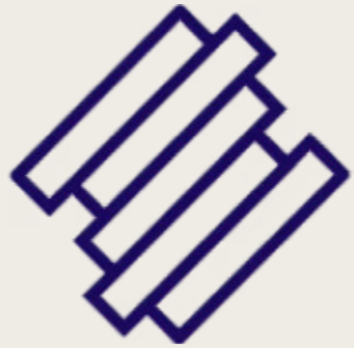
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CHAPTER 15

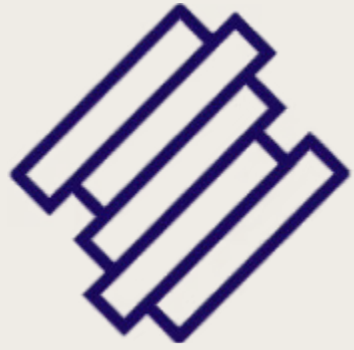
IAS 38 – Intangible Assets

- Definition of an intangible asset: identifiability, control, future economic benefits
- Identifiability: separable or arising from contractual/legal rights
- Recognition criteria
- Separate acquisition: initial measurement at cost
- Acquisition as part of a business combination: fair value at acquisition date
- Internally generated intangibles: research phase – expense as incurred
- Internally generated intangibles: development phase – capitalize when all six criteria met (PIRATE)
- Internally generated goodwill, brands, customer lists, mastheads: never capitalized
- Website development costs
- Subsequent measurement: cost model
- Subsequent measurement: revaluation model (only if active market exists)
- Finite useful life: amortization over useful life
- Indefinite useful life: no amortization, annual impairment test (IAS 36)
- Review of useful life assessment each period
- Derecognition: gain or loss in P&L
- Disclosure requirements



IAS 40 – Investment Property

- Definition of investment property: held to earn rentals or for capital appreciation
- Scope: land, buildings, or part of a building
- Distinction from owner-occupied property (IAS 16) and property held for sale (IFRS 5)
- Partially owner-occupied property
- Recognition criteria
- Initial measurement at cost
- Subsequent measurement policy choice: cost model or fair value model
- Cost model: cost less accumulated depreciation and impairment (IAS 16 principles)
- Fair value model: fair value at each reporting date, changes in P&L (not OCI)
- No depreciation under fair value model
- Disclosure of fair value required even under cost model
- Transfers to/from investment property: criteria and accounting treatment
- Transfer from IP to PPE under fair value model: deemed cost at transfer date
- Transfer from IP to inventory under fair value model: deemed cost at transfer date
- Disposal: gain or loss in P&L
- Disclosure requirements



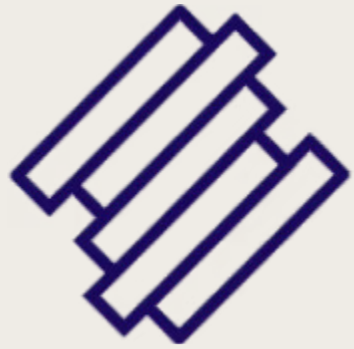
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CHAPTER 17

IAS 41 – Agriculture

- Scope: biological assets and agricultural produce at point of harvest
- Definition of biological asset, agricultural produce, and agricultural activity
- Biological transformation: growth, degeneration, production, procreation
- Recognition criteria for biological assets
- Measurement of biological assets: fair value less costs to sell at each reporting date
- Changes in fair value less costs to sell: recognized in P&L
- Initial recognition of biological assets at fair value less costs to sell
- Agricultural produce at point of harvest: measured at fair value less costs to sell
- Deemed cost for subsequent IAS 2 accounting
- Inability to measure fair value reliably: cost less depreciation and impairment (rare exception)
- Government grants related to biological assets measured at FVLCTS: recognized in P&L when receivable (unconditional) or when conditions met (conditional)
- Exception to IAS 20 treatment for grants related to biological assets at FVLCTS
- Disclosure requirements



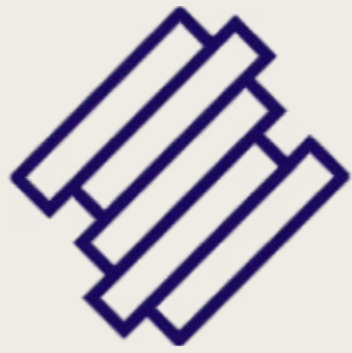
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CHAPTER 18

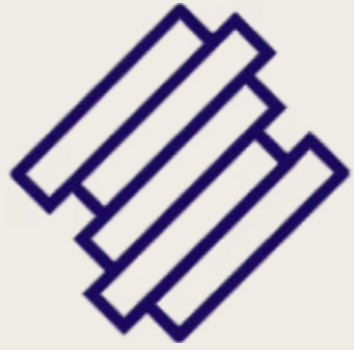
IAS 2 – Inventories

- Definition and scope of inventories
- Exclusions from scope: WIP under construction contracts, financial instruments, biological assets
- Measurement: lower of cost and net realizable value (NRV)
- Components of cost: purchase costs, conversion costs, other costs
- Conversion costs: direct labor and production overheads (normal capacity basis)
- Exclusions from cost: abnormal waste, storage costs, administrative overheads, selling costs
- Cost formulas: FIFO and weighted average cost
- LIFO not permitted under IFRS
- Same cost formula for inventories of similar nature and use
- Net realizable value (NRV): estimated selling price less costs of completion and selling
- Write-down to NRV: recognized as expense
- Reversal of write-down when NRV subsequently increases
- Recognition as expense when inventories sold
- Disclosure requirements



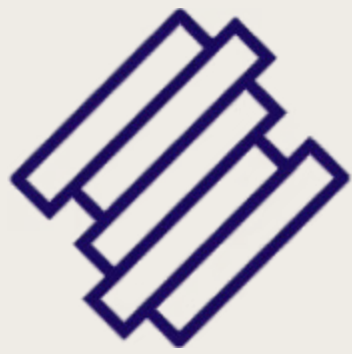
IFRS 15 – Revenue from Contracts with Customers

- The 5-step model overview
- Step 1: Identify the contract with a customer (criteria for a valid contract)
- Contract modifications: separate contract or modification of existing
- Step 2: Identify the performance obligations (distinct goods or services)
- Distinct: capable of being distinct and distinct within the context of the contract
- Series of distinct goods/services treated as single performance obligation
- Step 3: Determine the transaction price
- Variable consideration and the constraint
- Significant financing component
- Non-cash consideration
- Consideration payable to a customer
- Step 4: Allocate the transaction price to performance obligations
- Standalone selling price basis
- Discounts and variable consideration allocation
- Step 5: Recognize revenue when (or as) performance obligation is satisfied
- Over time recognition criteria
- Point in time recognition
- Principal vs agent arrangements
- Licenses: right to access vs right to use
- Contract assets and contract liabilities
- Costs to obtain a contract
- Costs to fulfill a contract
- Disclosure requirements



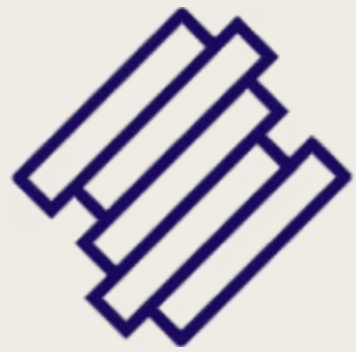
IFRS 16 – Leases

- Identifying a lease: identified asset, right to obtain substantially all economic benefits, right to direct use
- Short-term lease exemption (12 months or less)
- Low-value asset exemption
- Lease term: non-cancellable period plus extension and termination options reasonably certain to exercise
- Lessee initial recognition: right-of-use (ROU) asset and lease liability
- Components of ROU asset at commencement
- Components of lease liability: present value of lease payments
- Discount rate: implicit rate or incremental borrowing rate
- Lessee subsequent measurement: ROU asset depreciation
- Lessee subsequent measurement: lease liability unwinding using effective interest method
- Lease modifications: separate lease or modification of existing
- Reassessment of lease liability
- Lessor accounting: finance lease vs operating lease classification
- Finance lease: derecognize asset, recognize net investment in lease
- Operating lease: retain asset, recognize income on straight-line basis
- Manufacturer/dealer lessor: selling profit and interest income
- Sale and leaseback transactions
- Disclosure requirements for lessees and lessors



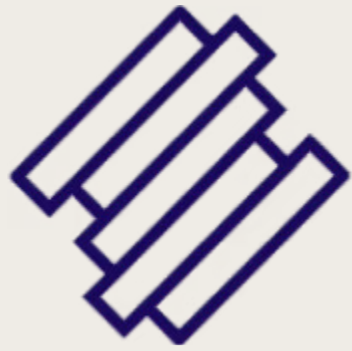
IFRS 9 – Financial Instruments: Recognition & Measurement

- Scope of IFRS 9
- Classification of financial assets: business model assessment
- Contractual cash flow characteristics test (SPPI test)
- Three classification categories: amortized cost, FVTOCI, FVTPL
- Mandatory FVTPL for assets failing SPPI test
- Equity instruments: irrevocable election to present gains/losses in OCI (no recycling)
- Classification of financial liabilities: amortized cost (default)
- FVTPL option for financial liabilities
- Own credit risk changes for liabilities at FVTPL: recognized in OCI
- Initial recognition: at fair value (plus transaction costs for non-FVTPL)
- Subsequent measurement: amortized cost using effective interest method
- Subsequent measurement: fair value through P&L or OCI
- Impairment: expected credit loss (ECL) model
- Three-stage ECL model: Stage 1 (12-month ECL), Stage 2 (lifetime ECL), Stage 3 (credit-impaired)
- Simplified approach for trade receivables and contract assets
- Hedge accounting: fair value hedge
- Hedge accounting: cash flow hedge
- Hedge accounting: hedge of net investment in foreign operation
- Hedge effectiveness requirements and documentation
- Derecognition of financial assets and liabilities
- Disclosure requirements



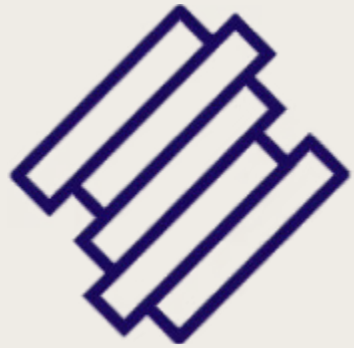
IAS 32 & IFRS 7 – Financial Instruments: Presentation & Disclosure

- Definition of financial instrument, financial asset, financial liability, equity instrument
- Classification as financial liability vs equity: contractual obligation test
- Substance over legal form
- Puttable instruments
- Compound financial instruments: split into liability and equity components at issuance
- Residual approach for equity component of compound instruments
- Subsequent measurement of liability and equity components separately
- Treasury shares: deducted from equity at cost
- Offsetting financial assets and liabilities: legally enforceable right and intention to settle net
- Significance disclosures: carrying amounts by category
- Fair value hierarchy: Level 1, Level 2, Level 3 inputs
- Transfers between levels of fair value hierarchy
- Income, expenses, gains and losses by category
- Collateral pledged and held
- Credit risk disclosures: maximum exposure, collateral, credit quality
- Liquidity risk: maturity analysis of contractual undiscounted cash flows
- Market risk: sensitivity analysis (interest rate, foreign currency, other price risks)
- Disclosure requirements



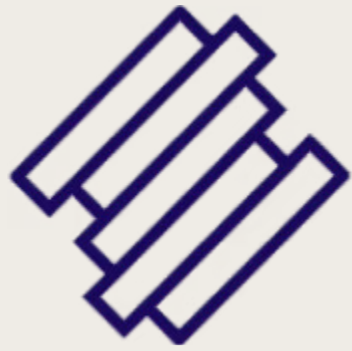
IFRS 13 – Fair Value Measurement

- Definition of fair value: exit price notion
- Scope: applies when another IFRS requires or permits fair value measurement
- The principal market and most advantageous market
- Market participants: assumptions
- Highest and best use concept for non-financial assets
- Valuation approaches: market approach, income approach, cost approach
- Fair value hierarchy: Level 1, Level 2, Level 3 inputs
- Level 1: quoted prices in active markets for identical assets/liabilities
- Level 2: observable inputs other than Level 1 (quoted prices for similar assets, etc.)
- Level 3: unobservable inputs (entity's own assumptions)
- Maximizing use of observable inputs
- Application to financial instruments
- Application to non-financial assets
- Application to liabilities and own equity instruments
- Disclosure requirements: fair value hierarchy, valuation techniques, inputs used
- Reconciliation of Level 3 movements
- Sensitivity analysis for Level 3 measurements



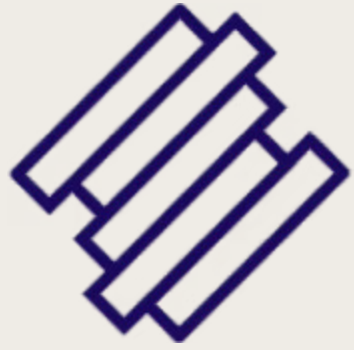
IAS 33 – Earnings Per Share

- Scope: listed entities (mandatory), others (voluntary)
- Basic EPS: numerator – profit or loss attributable to ordinary equity holders
- Basic EPS: denominator – weighted average number of ordinary shares
- Adjustments for bonus issues and share splits: retroactive restatement
- Rights issues: bonus fraction calculation and adjustment
- Diluted EPS: concept of dilutive potential ordinary shares
- Diluted EPS: numerator adjustments (add back after-tax interest on convertible debt)
- Diluted EPS: denominator adjustments (add dilutive potential ordinary shares)
- Share options and warrants: treasury stock method
- Convertible instruments: if-converted method
- Contingently issuable shares
- Anti-dilutive instruments: excluded from diluted EPS
- Continuing and discontinued operations EPS
- Disclosure: basic and diluted EPS with equal prominence
- Disclosure: instruments that could dilute EPS in future periods
- Restatement of prior period EPS for capital restructuring



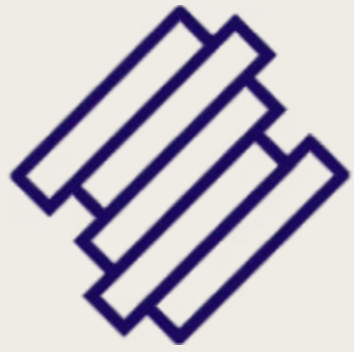
IFRS 8 – Operating Segments

- Scope: entities whose debt or equity instruments are publicly traded
- Management approach to segment reporting
- Chief operating decision maker (CODM): role and identification
- Definition of an operating segment
- Aggregation criteria for combining segments
- Quantitative thresholds: 10% of revenue, profit/loss, or assets
- 75% external revenue threshold
- Reportable segments determination
- Segment revenue: external and inter-segment
- Segment profit or loss
- Segment assets and liabilities (if reviewed by CODM)
- Segment capital expenditure and depreciation
- Reconciliations of segment totals to entity totals
- Entity-wide disclosures: products and services
- Entity-wide disclosures: geographical areas (revenues and non-current assets)
- Entity-wide disclosures: major customers (10% threshold)
- Disclosure requirements



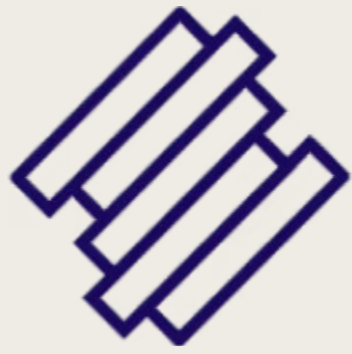
IFRS 2 – Share-Based Payment

- Scope: equity-settled, cash-settled, and choice transactions
- Recognition principle: goods or services received measured at fair value
- Equity-settled transactions: measurement at fair value of equity instruments at grant date
- Vesting period: expense recognized over vesting period
- Market conditions: built into fair value, no true-up for market conditions
- Non-market vesting conditions: true-up for actual number of instruments vesting
- Non-vesting conditions: built into fair value
- Cash-settled transactions: measured at fair value of liability at each reporting date
- Remeasurement of cash-settled liability to P&L until settlement
- Share appreciation rights (SARs): example of cash-settled
- Transactions with non-employees: measured at fair value of goods/services received
- Transactions with employees: measured indirectly at fair value of equity instruments
- Option pricing models: Black-Scholes, binomial (values provided in exam)
- Modifications: increase in fair value – recognize additional cost
- Modifications: decrease in fair value – continue as if no modification
- Cancellation: treated as accelerated vesting
- Group share-based payment arrangements
- Disclosure requirements



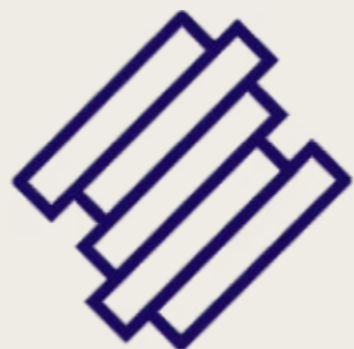
IFRS 5 – Non-Current Assets Held for Sale & Discontinued Operations

- Classification criteria for held for sale: available for immediate sale, highly probable, management committed, active program, expected within 12 months
- Abandonment does not qualify as held for sale
- Measurement at classification date: lower of carrying amount and FVLCTS
- Cessation of depreciation/amortization upon classification
- Subsequent remeasurement: write-downs to FVLCTS in P&L
- Gains recognized only up to cumulative write-downs previously recognized
- Presentation in SOFP: assets and liabilities presented separately (no offset)
- Disposal groups: group of assets and associated liabilities disposed of together
- Definition of discontinued operation
- Criteria: separate major line of business or geographical area, or subsidiary acquired for resale
- Presentation: single line on face of income statement for post-tax profit/loss from discontinued operations
- Detailed breakdown in notes or on face of income statement
- Comparative restatement for discontinued operations
- Non-current assets no longer meeting held for sale criteria: reinstate at lower of original carrying amount (adjusted for depreciation) and recoverable amount
- Disclosure requirements



IFRS 1 – First-Time Adoption of IFRS

- Scope: first IFRS financial statements
- Date of transition to IFRS
- Opening IFRS Statement of Financial Position at transition date
- General principle: recognize all assets and liabilities required by IFRS
- Derecognize items not qualifying under IFRS
- Reclassify items to comply with IFRS
- Apply IFRS in measuring all recognized items
- Adjustments at transition: recognized in retained earnings or OCI
- Mandatory exceptions to retrospective application (cannot apply retrospectively)
- Derecognition of financial assets and liabilities
- Hedge accounting requirements
- Non-controlling interests
- Classification and measurement of financial assets
- Impairment of financial assets
- Optional exemptions (can elect not to apply retrospectively)
- Business combinations exemption
- Fair value as deemed cost for PPE, investment property, intangibles
- Employee benefits: actuarial gains/losses recognized in full at transition
- Share-based payment transactions
- Leases
- Decommissioning liabilities
- Disclosure: reconciliations of equity from previous GAAP to IFRS
- Disclosure: reconciliation of total comprehensive income
- Explanation of material adjustments



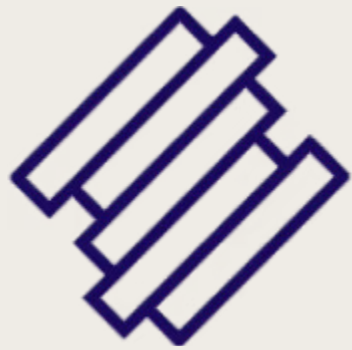
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CHAPTER 29

IFRS 3 – Business Combinations

- Definition of a business combination
- Definition of a business (inputs, processes, outputs)
- Acquisition method: mandatory for all business combinations
- Identifying the acquirer
- Determining the acquisition date
- Consideration transferred: cash, shares, contingent consideration
- Contingent consideration: recognized at fair value at acquisition date
- Post-acquisition changes in contingent consideration: equity not remeasured; financial liabilities to P&L
- Identifiable assets and liabilities: recognized at fair value at acquisition date
- Intangible assets not previously recognized by acquiree: recognized if separable or contractual
- Contingent liabilities of acquiree: recognized if present obligation and fair value measurable
- Non-controlling interests (NCI): two measurement options
- Proportionate NCI: share of net identifiable assets
- Full goodwill method: NCI at fair value
- Goodwill calculation: consideration + NCI + previously held interest – net identifiable assets
- Bargain purchase (negative goodwill): recognized immediately in P&L
- Step acquisitions: previously held equity interest remeasured to fair value at acquisition date
- Acquisition-related costs: expensed as incurred
- Measurement period: up to 12 months from acquisition date
- Disclosure requirements



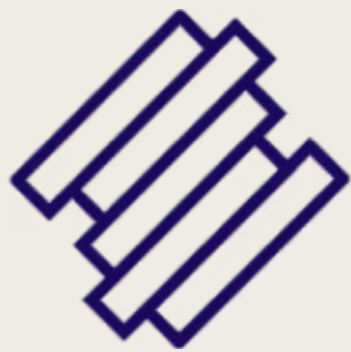
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CHAPTER 30

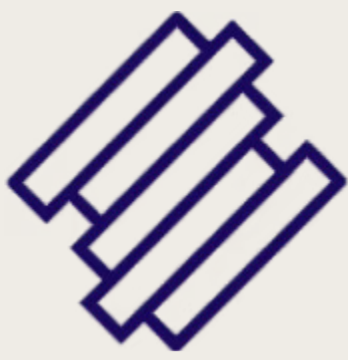
IFRS 10 – Consolidated Financial Statements

- Scope and objective of consolidated financial statements
- Definition of control: three elements
- Power over the investee: existing rights giving current ability to direct relevant activities
- Exposure to variable returns: positive, negative, or both
- Ability to use power to affect returns
- Relevant activities: activities that significantly affect the investee's returns
- Substantive vs protective rights
- De facto control
- Investment entities: exception to consolidation
- Consolidation procedures: combining like items
- Elimination of parent's investment against subsidiary's equity
- Intragroup transactions: elimination of unrealized profits in inventory (upstream and downstream)
- Intragroup transactions: unrealized profit on sale of non-current assets
- Intragroup dividends, balances, and charges
- Non-controlling interests (NCI): presentation in equity
- NCI share of profit/loss and OCI
- Mid-year acquisitions: include results from acquisition date only
- Disposal of subsidiary: deconsolidate from disposal date
- Gain or loss on disposal of subsidiary
- Partial disposal retaining control: equity transaction
- Partial disposal losing control: remeasure retained interest to fair value
- Disclosure requirements



IAS 27, IAS 28 & IFRS 11 – Subsidiaries, Associates & Joint Arrangements

- IAS 27 – Separate Financial Statements: Scope: parent's own separate financial statements
- IAS 27 – Separate Financial Statements: Investments in subsidiaries, associates, and JVs: cost model or FVTPL or equity method
- IAS 27 – Separate Financial Statements: Dividends from subsidiaries in separate financial statements
- IAS 28 – Investments in Associates and Joint Ventures: Definition of associate: significant influence
- IAS 28 – Investments in Associates and Joint Ventures: Significant influence: presumed at 20–50% voting power (rebuttable)
- IAS 28 – Investments in Associates and Joint Ventures: Indicators of significant influence
- IAS 28 – Investments in Associates and Joint Ventures: Equity method: initial recognition at cost
- IAS 28 – Investments in Associates and Joint Ventures: Equity method: adjust for share of post-acquisition profit/loss and OCI
- IAS 28 – Investments in Associates and Joint Ventures: Dividends received: reduce carrying amount
- IAS 28 – Investments in Associates and Joint Ventures: Goodwill included in carrying amount of associate (not separately tested)
- IAS 28 – Investments in Associates and Joint Ventures: Impairment of investment in associate: IAS 36 applied to whole carrying amount
- IAS 28 – Investments in Associates and Joint Ventures: Losses exceeding carrying amount: discontinue equity method
- IAS 28 – Investments in Associates and Joint Ventures: Transactions with associates: elimination of unrealized profits (upstream and downstream)
- IAS 28 – Investments in Associates and Joint Ventures: Discontinuation of equity method
- IFRS 11 – Joint Arrangements: Definition of joint arrangement: contractual arrangement with joint control
- IFRS 11 – Joint Arrangements: Joint control: unanimous consent required for relevant activities
- IFRS 11 – Joint Arrangements: Classification: joint operation vs joint venture
- IFRS 11 – Joint Arrangements: Joint operation: rights to assets and obligations for liabilities – recognize own share
- IFRS 11 – Joint Arrangements: Joint venture: rights to net assets only – apply equity method
- IFRS 11 – Joint Arrangements: Transition from joint operation to joint venture and vice versa
- IFRS 12 – Disclosure of Interests in Other Entities: Significant judgments and assumptions in determining nature of interest
- IFRS 12 – Disclosure of Interests in Other Entities: Summarized financial information for material subsidiaries with NCI
- IFRS 12 – Disclosure of Interests in Other Entities: Summarized financial information for material associates and joint ventures
- IFRS 12 – Disclosure of Interests in Other Entities: Unconsolidated structured entities



Comprehensive Course Structure: Standards Covered (Part 1 of 3)

Our CertIFR course is meticulously designed to cover the full spectrum of International Financial Reporting Standards, ensuring you gain a deep and practical understanding. The standards are grouped into logical categories to facilitate structured learning and comprehension, preparing you thoroughly for the exam and real-world application.

Presentation and Disclosures in Financial Statements

These standards define how financial statements are laid out, including the form, structure, and required components.

1

- IFRS 18 Presentation and Disclosure in Financial Statements
- IAS 1 Presentation of Financial Statements (superseded by IFRS 18 from 2027)
- IAS 7 Statement of Cash Flows
- IAS 8 Basis of Preparation of Financial Statements (from 2027; older name: Accounting Policies, Changes of Estimates and Errors)
- IAS 10 Events after the Reporting Period
- IAS 24 Related Party Disclosures
- IAS 29 Financial Reporting in Hyperinflationary Economies
- IAS 33 Earnings per Share
- IFRS 8 Operating Segments

Performance Reporting

2

These standards drive what performance means and how it is measured and presented, focusing on revenues, expenses, and profits.

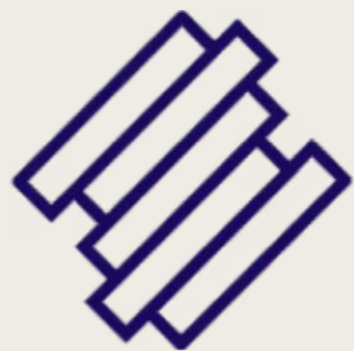
- IFRS 15 – Revenue from Contracts with Customers

Assets (Acquisition, Use, and Disposal)

This group governs how you handle assets throughout their lifecycle, from acquisition through use to disposal.

3

- IAS 16 Property, Plant and Equipment
- IAS 2 Inventories
- IAS 20 Accounting for Government Grants and Disclosure of Government Assistance
- IAS 23 Borrowing Costs
- IAS 36 Impairment of Assets
- IAS 38 Intangible Assets
- IAS 40 Investment Property
- IAS 41 Agriculture
- IFRS 5 Non-current Assets Held for Sale
- IFRS 6 Exploration for and Evaluation of Mineral Resources



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COURSE STRUCTURE

Comprehensive Course Structure: Standards Covered (Part 2 of 3)

Continuing our structured coverage of IFRS standards, this section focuses on liabilities, provisions, and the complex area of financial instruments – all critical components of the CertIFR syllabus.

1

Liabilities and Provisions

These standards cover obligations, debt, and uncertainty around liabilities.

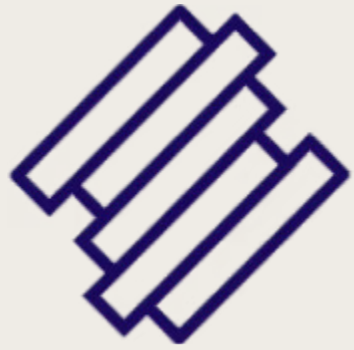
- IFRS 16 Leases
- IAS 12 Income Taxes
- IAS 19 Employee Benefits
- IAS 37 Provisions, Contingent Liabilities and Contingent Assets
- IFRS 2 Share-based Payments

2

Financial Instruments

This group governs the complex area of financial instruments, crucial for understanding modern financial reporting.

- IFRS 9 Financial Instruments (Key)
- IAS 32 Financial Instruments: Presentation
- IFRS 7 Financial Instruments: Disclosures
- IFRS 13 Fair Value Measurement (also applies to non-financial assets)



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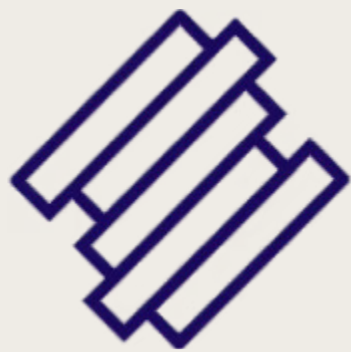
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DipIFR Exam Preparation Strategy

The ACCA DipIFR examination is a single 3.25-hour paper-based exam testing both technical knowledge and the ability to apply IFRS in scenario-based questions. Understanding the structure of the exam and developing a strategic approach to answering questions is just as important as technical knowledge. At The Financeer Academy, we dedicate significant attention to exam technique — because knowing the answer and writing a passing answer are two different skills.

Exam Technique

Read the requirement first. Structure answers in clearly labeled sections. Show all workings. Use IAS/IFRS references in written questions. Never leave blank — partial credit is available. Manage time strictly: 1.8 minutes per mark.



Comprehensive Course Structure: Standards Covered (Part 3 of 3)

The final section of our CertIFR course structure covers group reporting, consolidation, and miscellaneous standards – rounding out your comprehensive understanding of IFRS and preparing you for every aspect of the exam.

1 Group Reporting and Consolidation

These standards explain how to report groups of companies, essential for entities with subsidiaries and investments.

- IFRS 3 Business Combinations (Key)
- IFRS 10 Consolidated Financial Statements (Key)
- IAS 27 Separate Financial Statements
- IAS 28 Investments in Associates and Joint Ventures
- IFRS 11 Joint Arrangements
- IFRS 12 Disclosure of Interests in Other Entities
- IFRS 19 Subsidiaries without Public Accountability

2 Miscellaneous Standards

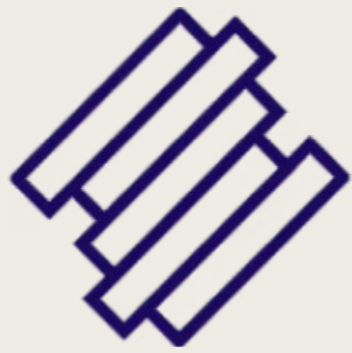
This category contains standards that apply to special circumstances or broadly across categories, ensuring comprehensive coverage.

- IAS 21 The Effects of Changes in Foreign Exchange Rates
- IFRS 1 First-time Adoption of IFRS
- IFRS 14 Regulatory Deferral Accounts

3 Conceptual Framework for Financial Reporting

Not a standard itself, but it sets the basic principles and guidelines that underpin all other IFRS standards, providing foundational understanding.

This structured approach ensures you cover all critical IFRS components, from foundational principles to advanced reporting techniques.



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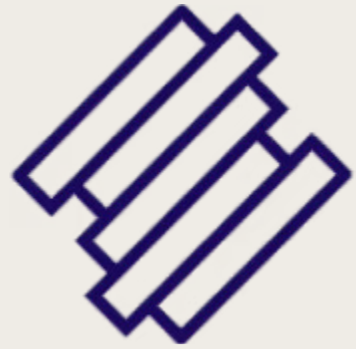
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COURSE STRUCTURE

Comprehensive Course Structure: Standards Covered

IFRS 18 Reporting Categories





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Past Paper Practice – Core to Our Program

One of the defining features of The Financeer Academy DipIFR program is the systematic integration of ACCA past examination questions throughout every module. Rather than treating past papers as a final revision exercise, we embed question practice at the point of learning – so that by examination day, you have already encountered and solved dozens of real exam scenarios.

Question-by-Question Walkthrough

Each standard module concludes with past exam questions directly related to that standard. Detailed solution walkthroughs show you exactly how a passing answer is structured – including how to score the easy marks first and how to handle unfamiliar scenarios logically.

Mock Examinations

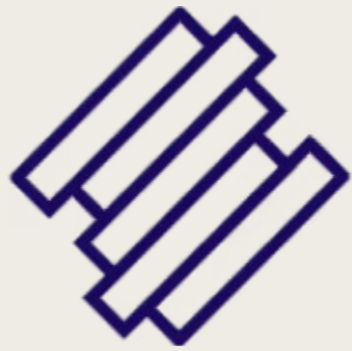
Full timed mock examinations under real exam conditions. Detailed feedback on your answers covering: technical accuracy, answer structure, time management, and presentation. Benchmarking against passing standards to identify gaps before the real exam.

Examiner Reports Analysis

We systematically review ACCA Examiner Reports to identify the most common errors candidates make, the standards examiners focus on, and the way questions are phrased. This intelligence is built into our teaching approach throughout the program.

Common Exam Pitfalls

Forgetting to exclude investment in subsidiary from parent SOFP, misapplying the goodwill calculation, confusing adjusting vs. non-adjusting events, incorrect deferred tax direction – we drill these scenarios until they become second nature.



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Program Duration & Access

Program Details

Duration

Approximately 80–100 hours of instructional content

Access Period

12 months full access to all recordings and materials

Format

On-demand video lectures, downloadable resources, and live Q&A sessions

Language

Delivered in English with Arabic support available

What's Included in Your Enrollment

→ HD Video Lectures

Full coverage of all DipIFR standards taught by Hesham Mokhiemer

→ Downloadable Slides

Comprehensive slides for every module — print or digital study

→ IFRS Flash Cards

Quick-reference cards for each standard — perfect for revision

→ Practice Questions & Solutions

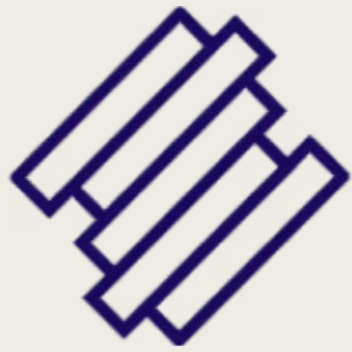
Hundreds of exam-style questions with model answers

→ Mock Exams

Full past paper mocks with detailed marking and feedback

→ Community Support

Access to the Financeer community and ongoing support from Hesham's team



Frequently Asked Questions

We know you have questions before making your decision. Here are the answers to the most common questions we receive from prospective DipIFR candidates across the GCC and Africa.

1 Do I need prior IFRS knowledge?

No prior IFRS knowledge is required, but a foundation in accounting (ACCA, CPA, or equivalent) is strongly recommended. The program starts from first principles and builds progressively to advanced levels.

2 When is the DipIFR exam held?

The ACCA DipIFR exam is held twice a year: June and December. Registration deadlines apply — we recommend enrolling well in advance to allow full preparation time of at least 3–4 months.

3 Is this course exam-guaranteed?

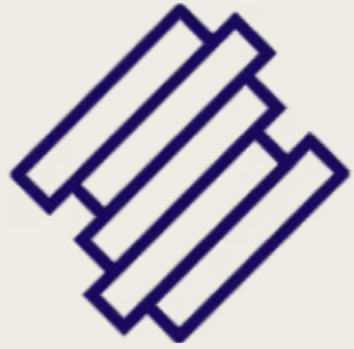
While we do not offer pass guarantees, our track record speaks for itself. Candidates who engage fully with all materials and complete the mock exams consistently achieve strong results. Your commitment is the only variable.

4 Can I access the content after the exam?

Yes. Your 12-month access period allows you to use the program for ongoing professional development even after sitting your exam. The content remains highly relevant for practical IFRS application in your career.

5 Is support available during the program?

Absolutely. You will have access to our dedicated support channels, live Q&A sessions with Hesham, and our active student community. No question goes unanswered during your learning journey.



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What Our Students Say

Don't take our word for it. Thousands of professionals across the GCC and Africa have transformed their careers through The Financeer Academy DipIFR program. Here is what some of them have to say about their experience.

“

"A Career-Defining Program"

"This course completely changed how I understand IFRS. The exam preparation was exceptional — Hesham explains every standard from a real-world perspective that makes it impossible to forget. I passed DipIFR on my first attempt."

— Finance Manager, Banking Sector, UAE

”

“

"No One Simplifies Like Hesham"

"Hesham simplifies complex topics like no one else. IFRS 9, deferred taxes, group accounting — standards that used to intimidate me became my strongest areas in the exam. I passed DipIFR confidently. Worth every penny."

— Senior Accountant, Manufacturing, Saudi Arabia

”

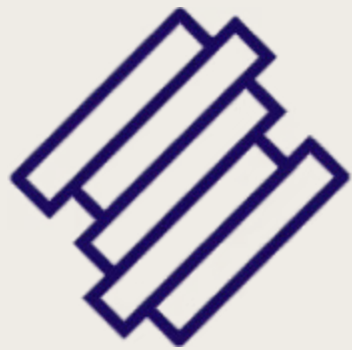
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"Real-World Focus Makes All the Difference"

"What sets The Financeer apart is the constant connection between IFRS theory and real business practice. I didn't just pass the exam — I actually use what I learned every day in my reporting role. This is the program I wish I had found sooner."

— Financial Controller, Investment Fund, Saudi Arabia

”



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LEARNING OUTCOMES

Your Transformation Journey


At The Financeer Academy, we measure our success by your transformation — not only by how well you pass the exam, but by your ability to apply International Financial Reporting Standards confidently in your day-to-day professional life. Here is the transformation you can expect from the beginning of this program to the end.

Amjad Althobaiti , IFrCir ,CME1 · 1st
Transfer Pricing Auditor at Zakat, Tax and Custom Authority
15m · 🗨️

I'm beyond excited to announce that I passed the **ACCA** assessment for the International Financial Reporting Certificate. **#CertIFR #IFRS**

Delighted to be one of the participates in accounting standards & practice's course . That qualified me to passed the test.

I would like to say thank you to **Zakat, Tax and Customs Authority "ZATCA"**, **Hesham Mokhiemer, MBA, CMA, CTP, FPA, IFRS, IPSAS, FMVA** for arranging this great session.



Fahad Almannaa · 1st
Direct Tax Auditor At Zakat, Tax and Customs Authority | Accounting, Auditing
1d · Edited · 🗨️

I am pleased to announce that I have successfully passed the Certificate in International Financial Reporting **#CertIFR** provided by the **ACCA**

A special thanks to the expert trainer **Hesham Mokhiemer, MBA, CMA, CTP, FPA, IFRS, IPSAS, FMVA**, for his support and all the great efforts he put in during the training.

And many thanks to **Zakat, Tax and Customs Authority** for their constant efforts to support **Zakat, Tax and Customs Authority** employees.


Shahinaz Aljarboua , Vat Specialist · 1st
Refund Auditor at Zakat, Tax and Customs Authority...
4d · Edited · 🗨️

سعدت بإجتيازي بنجاح التقييم الدولي لإعداد التقارير المالية **#CertIFR** والمقدم من جمعية المحاسبين القانونيين المعتمدين **ACCA**

وذلك بعد حضورني للورقة المقدمة من **Zakat, Tax and Customs Academy** من الأستاذ **Hesham Mokhiemer, MBA, CMA, CTP, FPA, IFRS, IPSAS, FMVA**

خالص الشكر للداعمين لهذا البرنامج


See translation



Abdulrahman Almuqri · 1st
LTP Auditor at ZATCA
16h · 🗨️

I am pleased to announce that I have passed the **#CertIFR** provided by the **ACCA**

Special thanks to **Hesham Mokhiemer, MBA, CMA, CTP, FPA, IFRS, IPSAS, FMVA** for his useful course that qualified me to get this certificate and for his support and encouragement.



27+

Years of Experience

Decades of leadership experience in the financial sector and professional training are brought into every session

18,000+

Professionals Trained

Thousands of finance and accounting professionals across the Gulf countries, Africa, and international markets

6+

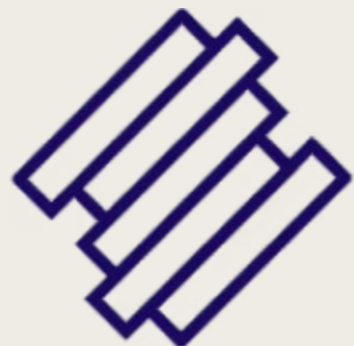
Countries

Global reach

6

Professional Qualifications

Your instructor holds six internationally recognized professional qualifications in finance and accounting



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Industries We Serve

The Financeer Academy's DipIFR program has been delivered to professionals working across a diverse range of industries. Our real-world examples, case studies, and IFRS applications are drawn from these sectors — ensuring that the learning you gain is immediately relevant to your day-to-day work environment.



Banking & Financial Services

IFRS 9 ECL models, hedge accounting, financial instrument classification — all highly relevant in the banking context.

Our program addresses GCC banking-specific scenarios and regulatory considerations.



Oil, Gas & Energy

Decommissioning provisions (IAS 37 + IAS 16), borrowing costs capitalization (IAS 23), long-term contract revenue (IFRS 15), and impairment testing (IAS 36) are all core issues in this sector.



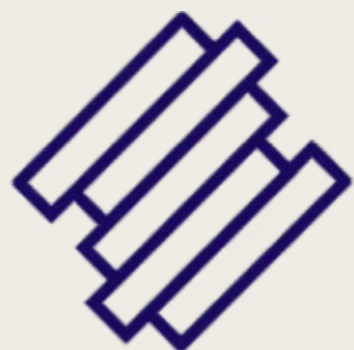
Manufacturing & Industrial

Inventory accounting (IAS 2), PPE and component depreciation (IAS 16), government grants for industrial assets (IAS 20), and lease accounting for production equipment (IFRS 16).



Consulting & Advisory

Revenue recognition for consulting engagements (IFRS 15), share-based payments in consulting firms (IFRS 2), and segment reporting for diversified advisory groups (IFRS 8).



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Practical Application – How We Bridge Theory & Practice

At The Financeer Academy, we are deeply committed to ensuring that every concept you learn has a practical dimension. We achieve this through a deliberate approach to case study selection, real-world scenario design, and the contextualization of every IFRS standard within actual business situations that candidates encounter in their professional lives across the GCC and Africa.

Real Business Case Studies

Each module includes detailed case studies drawn from actual industry scenarios – a GCC construction company capitalizing borrowing costs, a UAE bank applying the ECL model, a Saudi manufacturing group preparing consolidated financial statements, or an Egyptian energy company accounting for decommissioning obligations.

These are not textbook abstractions – they are the real situations you will face in your career, analyzed and solved through the IFRS lens.

Common Professional Mistakes We Fix

Treating operating leases as off-balance-sheet (pre-IFRS 16 mindset)

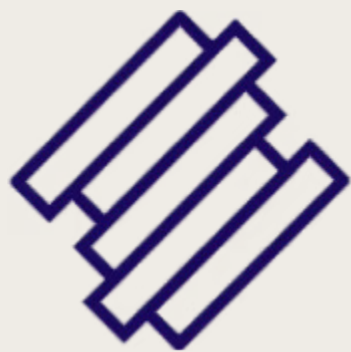
Expensing all development costs without applying IAS 38 criteria

Ignoring deferred tax on revaluation surpluses

Misclassifying instruments as equity when they should be debt (IAS 32)

Recognizing revenue at invoicing rather than at performance obligation satisfaction

Failing to test goodwill for impairment annually



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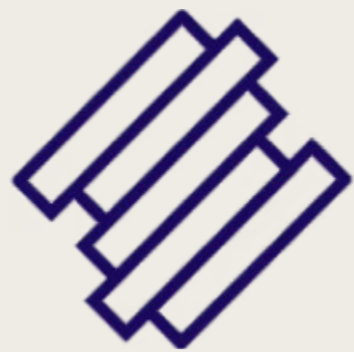
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Your Learning Journey — Week by Week

For candidates targeting the next DipIFR sitting, we recommend a structured 16-week study plan that balances module progression with regular review and exam practice. The Financeer Academy program is designed to align perfectly with this recommended timeline, ensuring you arrive at the exam fully prepared and confident.



This timeline is a guide — the eLearning format allows you to move faster through standards you know well and spend extra time where you need it most. Hesham's team is available throughout to provide guidance on your personal learning pace and priorities.



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IAS 33 — Earnings Per Share & IFRS 8 Operating Segments: Exam Deep Dive

These two standards are frequently combined in DipIFR examination questions and require both numerical precision and conceptual clarity. In this module, we go beyond the basic calculations to examine the examiner's preferred question formats and the most common sources of error in candidate responses — giving you a decisive edge in the examination hall.

EPS — Examiner Favorites

→ Rights Issue Calculation

Theoretical ex-rights price, bonus element, adjustment factor — fully worked through with numerical examples across multiple share structures

→ Options and Warrants

Treasury stock method: calculate incremental shares at exercise price vs. average market price. Anti-dilutive options excluded from diluted EPS.

→ Diluted EPS with Convertibles

If-converted method applied to convertible bonds and convertible preference shares — adjusting both earnings (add back net of tax interest) and shares

IFRS 8 — Segment Reporting in Practice

→ Identifying Reportable Segments

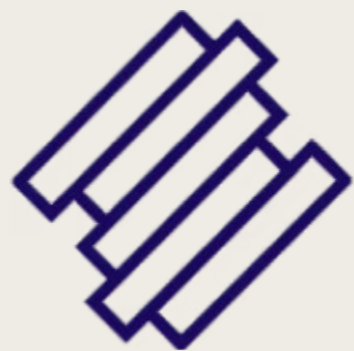
Applying all three quantitative thresholds, the aggregation criteria, and the 75% external revenue test in realistic multi-segment scenarios

→ Entity-Wide Disclosures

Geographic area disclosures, single major customer rules, and the distinction between segment and entity-wide information

→ Management Approach Application

Understanding how CODM review shapes segment boundaries — and why two entities with identical structures can report different segments



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Advanced Group Accounting – The Examiner's Arena

Group accounting consistently represents the largest mark allocation in the DipIFR exam. Mastering consolidated financial statements – including the SOFP, SPLOCI, and statement of cash flows – requires integrating knowledge from IFRS 3, IFRS 10, IAS 28, IFRS 11, IAS 21, IAS 12, and IAS 36 simultaneously. Our dedicated group accounting masterclass drills every combination the examiner can throw at you.



Complex Goodwill Calculations

Step acquisitions (previously held interest remeasured to fair value, gain/loss to P&L), NCI under both proportionate and full goodwill methods, goodwill in functional currency (IAS 21 interaction), and the mechanics of deferred consideration (IFRS 3)



Intragroup Transactions

Upstream vs. downstream unrealized profits in inventory and PPE, mid-year transfers, deferred tax on unrealized profits (IAS 12), management fee eliminations, and the treatment of intragroup loans at off-market rates



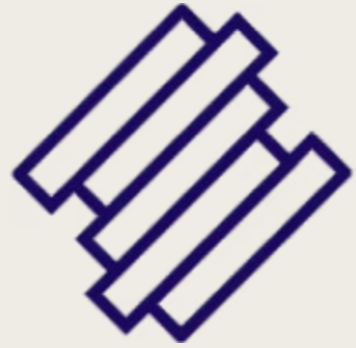
Foreign Subsidiaries

Translating the financial statements of a foreign subsidiary (IAS 21): assets and liabilities at closing rate, P&L at average rate, all differences to OCI. Goodwill denominated in functional currency of the acquiree. Disposal with recycling of translation reserve.



Disposal of Subsidiaries

Full disposal (deconsolidate, recognize gain/loss). Partial disposal retaining control (NCI adjustment in equity). Partial disposal losing control – retained interest remeasured to fair value, gain/loss on disposal recognized, equity method applied if associate.



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The Financier Academy – Our Regional Commitment

The Financier Academy was built in the region, for the region. We understand that finance professionals in the GCC and Africa face unique challenges – from local regulatory environments and Arabic-speaking finance teams, to industry-specific IFRS issues in oil and gas, real estate, Islamic finance, and public sector entities transitioning to IFRS or IPSAS.

Our programs are not adapted from Western curricula – they are designed from the ground up with GCC and African business realities at their core. Hesham Mokhiemer's personal experience working as Finance Director and Head of Finance in the region means that every case study, every practical example, and every real-world application in the program reflects the business environment you work in every day.

GCC Coverage

UAE, Saudi Arabia, Kuwait, Qatar,
Bahrain, Oman



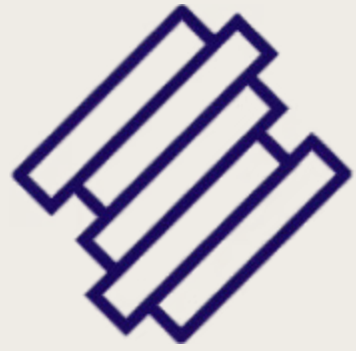
Africa Coverage

Egypt, Nigeria, Kenya, Ghana,
and across Sub-Saharan Africa



Multi-Industry

Banking, energy, manufacturing,
real estate, consulting, and public
sector



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Ongoing Support & Community

Enrollment in The Financeer Academy DipIFR program means joining a community of serious finance professionals who are committed to excellence. You are never alone on your learning journey. Our support infrastructure is designed to ensure that every question is answered, every challenge is addressed, and every student arrives at the examination with maximum confidence.



Direct Instructor Support

Submit technical questions directly to Hesham and his team. Responses within 24–48 business hours. No question is too basic or too advanced – we meet you where you are.



Student Community

Access our private online community of DipIFR candidates. Share questions, discuss difficult topics, form study groups, and celebrate results together with your fellow Financeer students.



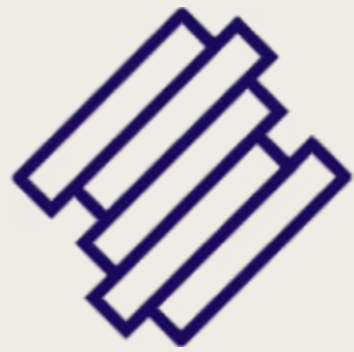
Live Q&A Sessions

Regular live sessions with Hesham covering the most challenging topics, recent examiner feedback, and student questions. Recordings available for those who cannot attend live.



Content Updates

The program is continuously updated to reflect the latest IASB amendments, new ACCA examiner guidance, and emerging IFRS implementation issues across GCC and African markets.



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Contact & Connect With Us

Get in Touch

Ready to take the next step in your DipIFR journey? Our team is here to answer your questions, guide you through enrollment, and help you choose the right study path for your exam date. Reach out through any of the channels below — we typically respond within one business day.



Website

www.the-financeer.com



Email

info@the-financeer.com



WhatsApp


Message us on WhatsApp for quick enrollment support

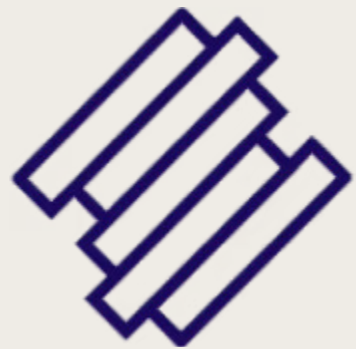


LinkedIn

Follow The Financeer Academy for IFRS updates and career insights



-  **Quick Enrollment Note:** The next DipIFR exam sitting is approaching. Enroll today to ensure you have full access to all modules with sufficient preparation time. Early enrollment includes access to our bonus exam technique masterclass.



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Ready to Transform Your Career?

Pass DiplFR. Elevate Your Career.

Don't leave your success to chance. Join a program that has been specifically designed — by a practitioner who has lived these standards in real finance roles — to get you results that matter.

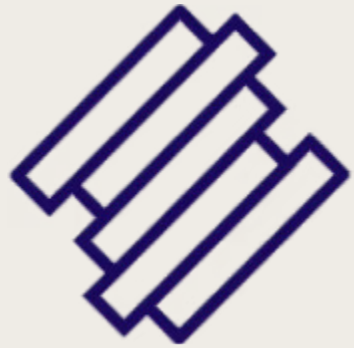
Thousands of professionals across the GCC and Africa have already made this decision. They studied. They passed. They transformed. Now it's your turn.

"I don't train for knowledge. I train for results." — Hesham Mokhiemer

[Enroll Now — Secure Your S...](#)

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A Final Word From Hesham

"When I look back at 20 years in this profession – working as Finance Director, training thousands of professionals, sitting with them before exams, celebrating their results – the one thing that drives me every single day is this: seeing a professional transform. Watching someone who struggled with IFRS concepts walk into an exam room with confidence, pass, and then use that knowledge to grow in their career – that is why The Financeer Academy exists. DipIFR is not just a qualification. It is a turning point. I look forward to being part of yours."

– Hesham Mokhiemer, Founder – The Financeer Academy | MBA, CMA, CTP, FPAC, FMVA, IFRS, IPSAS

Train

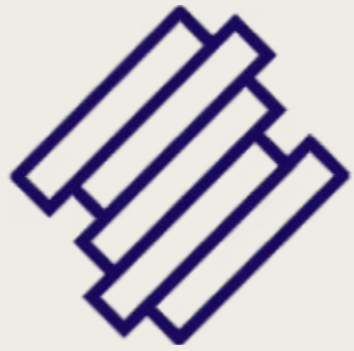
With a world-class instructor who has lived these standards in real finance roles

Transform

Your understanding of IFRS from theoretical to deeply practical and exam-ready

Thrive

In your career, your examinations, and your professional contribution to your organization



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The Financeer Academy — DiplFR Program Summary

Everything you need to pass ACCA DiplFR and transform your career — in one comprehensive, expert-led eLearning program built for the GCC and Africa.



ACCA DiplFR Aligned

Full syllabus coverage mapped directly to the ACCA DiplFR examination requirements



Expert Instructor

20+ years of real-world finance and training experience — Hesham Mokhiemer personally delivers every module



Exam-Proven Methods

Past paper practice, mock exams, examiner report analysis, and proven answer-writing techniques baked in



Flexible eLearning

Study at your pace, on your schedule, with 12 months of access to all content and resources



Full Support

Direct instructor access, community support, live Q&A sessions, and continuous content updates



Career Accelerator

Not just a course — a transformation program designed to position you for senior finance roles