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Dublin Business School Presents  
**ACCA DipIFR**

ACCA Diploma in International Financial Reporting • 2009/2010



**Information and Registration Evening**

Wednesday 7th October 2009, 6.30pm



**Dublin Business School**  
excellence through learning



# Studying DipIFR at DBS...

Dear Student,

Welcome to our ACCA Diploma in International Financial Reporting (DipIFR) brochure for classes commencing October 2009. With over 34 years experience in Professional Education, DBS is perfectly positioned to build your ACCA Diploma in International Financial Reporting (DipIFR) future.

Our carefully selected, exam focused lecturers encompass the DBS culture and philosophy of 'excellence through learning'. Each of the team is passionate and focused on guiding you towards exam success.

Modern accountants are aware that the focus is shifting from national to international standards. The ACCA Diploma in International Financial Reporting (DipIFR) will enable you to cross boundaries in an increasingly important field of accountancy. It is designed to develop knowledge of international standards and will provide an understanding of the concepts and principles which underpin them, and of their application in the international marketplace. This qualification is intended for professional accountants and auditors, working in practice and industry, who are qualified in accordance with national accounting standards.

## Continuing Professional Development (CPD)

ACCA members studying for the Diploma may be able to claim verifiable CPD units as long as the qualification is relevant to your learning and development needs. Members are required to complete 40 relevant units of CPD each year, where one unit equates to one hour of development. 21 units must be verifiable; the other 19 can be non-verifiable. If you have exceeded your CPD requirements for this year you can carry forward up to 21 verifiable units to the following year.

**To find out more about the DipIFR at DBS, you are invited to attend our next Open Evening on Wednesday 7th October at 6.30pm. Our experienced course team will be available to answer your questions.**

We look forward to welcoming you.



**Louise Devlin**  
Head of Professional School  
louise.devlin@dbs.ie



**Michael Kavanagh**  
DBS DipIFR Course Leader  
michael.kavanagh@dbs.ie



**Fiona Kelly**  
Course Co-ordinator  
fiona.kelly@dbs.ie  
Tel: 01 4177520

## Essential reasons to choose DBS for your DipIFR studies

- » The quality and experience of our select DipIFR lecturing team  
The course structure and design which maximises your opportunity to pass the exams first time
- » The unique DBS student centred style of learning which students will experience on our DipIFR programme
- » The personal student support which you will receive during your DipIFR Studies
- » The state of the art learning environment available to you on a 7 day a week basis
- » The 34 years of DBS success which has seen thousands of students passing professional examinations, and over 680 students achieving placings at National and Worldwide levels
- » The recognition and reputation which has made DBS Ireland's largest independent college with a student population of over 9,000
- » The easily accessible DBS city centre campus locations where you will study
- » The endorsement from the ACCA professional body who have awarded DBS 'Approved Learning Partner'  
- Platinum 2009 - the highest status of tuition provider recognition.

**REGISTRATION & OPEN EVENING**  
**Wednesday 7th October, 6.30pm**

# DipIFR Timetable

## Part Time Course Information October 2009 – May 2010

Session	Date	Time	Topics	lecturer
1	Sat, 17th Oct	9.30- 5.30	Course introduction International sources of authority Overview of key differences between Irish GAAP and IAS/IFRS <u>IAS 1</u> Presentation of Financial Statements <u>IAS 2</u> Inventories <u>IAS 8</u> Accounting Policies, Changes in Accounting Estimates and Errors <u>IAS 10</u> Events After the Balance Sheet Date <u>IAS 14</u> Segment Reporting <u>IAS 16</u> Property, Plant and Equipment <u>IAS 18</u> Revenue <u>IAS 20</u> Accounting for Government Grants and Disclosure of Government Assistance <u>IAS 23</u> Borrowing Costs <u>IAS 34</u> Interim Financial Reporting <u>IAS 40</u> Investment Property	Michael Kavanagh
2	Sat, 14th Nov	9.30- 5.30	<u>IAS 36</u> Impairment of Assets <u>IAS 37</u> Provisions, Contingent Liabilities and Contingent Assets <u>IAS 38</u> Intangible Assets <u>IFRS 1</u> First-time Adoption of International Financial Reporting Standards <u>IFRS 5</u> Non-current Assets Held for Sale and Discontinued Operations <u>IAS 24</u> Related Party Disclosures <u>IFRS 2</u> Share-based Payment	Michael Kavanagh
3	Sat, 6th Feb	9.30- 5.30	<u>IAS 7</u> Cash Flow Statements <u>IAS 11</u> Construction Contracts <u>IAS 33</u> Earnings per Share <u>IFRS 3</u> Business Combinations <u>IAS 27</u> Consolidated and Separate Financial Statements <u>IAS 28</u> Investments in Associates <u>IAS 31</u> Interests in Joint Ventures	Robert Kirk
4	Sat, 6th Mar	9.30- 5.30	Presentations including <u>IAS 32</u> Financial Instruments: Disclosure and Presentation <u>IAS 39</u> Financial Instruments: Recognition and Measurement <u>IFRS 7</u> Financial Instruments: Disclosures	Graham Holt
5	Sun, 3rd Apr	9.30- 5.30	<u>IAS 21</u> The Effects of Changes in Foreign Exchange Rates <u>IAS 29</u> Financial Reporting in Hyperinflationary Economies <u>IAS 41</u> Agriculture <u>IAS 19</u> Employee Benefits <u>IAS 17</u> Leases <u>IAS 12</u> Income Taxes	Robert Kirk
6	Sat, 24th April	9.30- 5.30	Revision of the Standards	Michael Kavanagh
7	Sat, 8th May	9.30- 5.30	Group Practice – Group Accounts	James Browne
8	Sat 15th May	9.30-5.30	Exam Practice – Other Standards	Michael Kavanagh
9	Wed, 19th May	6.30- 9.30	Mock Exam	
10	Sat, 29th May	9.30- 5.30	Exam Practice – Other Standards	James Browne

### Course Fee:

Course (includes textbook, lectures and 3 revision sessions) .....	€3145.00
Individual Lecture Session .....	€415.00
Revision Sessions - (3) .....	€1255.00

### ASSESSMENT:

The Diploma is assessed by one closed book exam. The exam lasts for three hours, and contains a combination of computational and discursive questions.

#### ACCA DEADLINES:

**June Exams:** » Exam Entry: 15th April  
**December Exams:** » Exam Entry: 15th October

#### ACCA Registration & Examination:

You can register for the Diploma in International Financial Reporting at any time, however in order to sit exams at a specific session, the following deadlines apply:

- For the June exams register by 15 April
- For the December exams register by 15 October

The same dates apply for requests to change exam sessions and centres.

You can register online @ <http://www.accaglobal.com/members/qualifications/dipifr/register/>

#### DBS Registration & Tuition:

- Please complete the enclosed enrolment form to undertake tuition with DBS. Alternatively, please register on [www.dbs.ie/dipifr](http://www.dbs.ie/dipifr) or come into our Open Evening Wednesday 7th October at 6.30pm

#### ACCA Examination Registration:

ACCA Connect, 2 Central Quay,  
 89 Hydepark Street, Glasgow,  
 United Kingdom, G3 8BW

Student Enquiries: [students@accaglobal.com](mailto:students@accaglobal.com)  
 Tel: +44 (0) 141 582 2000 Fax: +44 (0) 141 582 2222

ACCA Ireland, 9 Leeson Park, Dublin 6  
 Tel: 353 (0)1 498 8900  
 Fax: +353 (0)1 496 3615  
 e-mail: [info@ie.accaglobal.com](mailto:info@ie.accaglobal.com)

# Experienced DipIFR Lecturing Team



## Graham Holt FCCA

Graham qualified as a Chartered Accountant (ICAEW) with PricewaterhouseCoopers. He is Principal Lecturer at the Manchester Metropolitan University Business School where he is also leader of the 'Corporate Reporting and Compliance' subject group. Graham has lectured on IAS in the UK and throughout the world. As a current ACCA examiner, he has been prominent in the development of the IAS Syllabi and examinations and he has written several articles on IAS including the co-authoring of a good practice guideline entitled 'Managing the Change to IAS' published by the ICAEW.



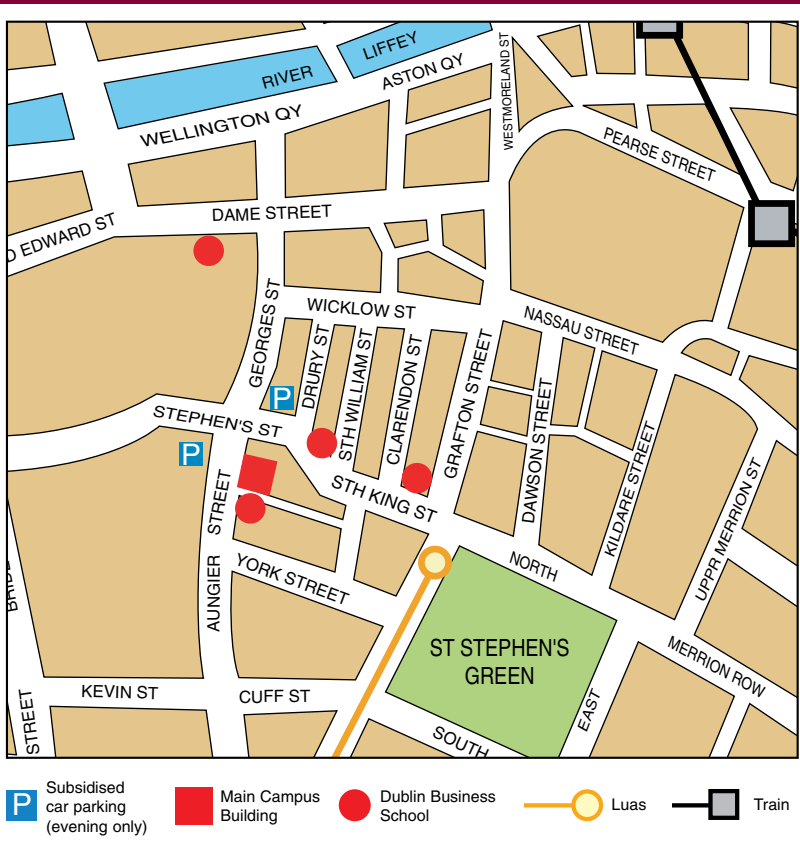
## Michael Kavanagh B.Comm, CPA, Dip IFRSA

Michael is the Head of Financial Reporting Supervision with the Irish Auditing & Accounting Supervisory Authority (IAASA). Prior to joining IAASA, Michael was a Director in the Professional Standards Department of KPMG, a member of the Accounting Consultative Committee of CCAB-I and chair of the CPA Institute's Financial Reporting Committee. He has lectured extensively to professional accountants on continuous professional development programmes, and has written financial reporting and auditing related articles for various publications.



## Robert J Kirk BSc (Econ), CPA, FCA

Robert trained as an Irish Chartered Accountant with Price Waterhouse. Subsequently he was employed as the Financial Controller of ICB, a subsidiary of Shell (UK) and as a personal assistant to the partners in James Baird & Co (now part of Pricewaterhouse Coopers). In 1981 he was appointed a Director of Business and Accounting Training teaching mainly on the professional examination courses for ICAI, CPA, CIMA and ACCA in Belfast and Dublin. In 1985 he joined Queens University and moved to the University of Ulster in 1992 as a Senior Lecturer. In 1994 he was appointed to the Chair in Financial Reporting at the University of Ulster.



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**KAPLAN**

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