AGILE LEADERS
Training Center

19 - 23 Oct 2026
اسطنبول

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المرجع: 103600694_83967 التاريخ: 19 - 23 Oct 2026 الموقع: اسطنبول الرسوم: 4500 Euro

Course Overview:

The DipIFR Exam Preparation: IAS 8, IAS 19 & IAS 36 is an intensive five-day programme designed for experienced accounting and financial reporting professionals preparing for advanced IFRS examination requirements. The course concentrates specifically on IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors, IAS 19 Employee Benefits, and IAS 36 Impairment of Assets, while integrating the relevant IFRS Accounting Standards and interpretations required to solve interconnected exam scenarios.

Participants develop advanced technical application skills through DipIFR Exam Preparation, DipIFR Practice Questions, IFRS Exam Questions, computational exercises, professional narrative responses and timed case analysis. IAS 8 coverage focuses on accounting policies, estimates, prior-period errors, retrospective application and prospective treatment. IAS 19 addresses employee benefits, defined contribution and defined benefit plans, actuarial assumptions, remeasurements and IFRIC 14 asset-ceiling and minimum-funding requirements. IAS 36 develops proficiency in impairment indicators, recoverable amount, value in use, cash-generating units, goodwill impairment and reversals.

Supporting references, including IFRS 3, IFRS 13, IFRS 18, IAS 12, IAS 24, IAS 38, and other relevant standards, are incorporated wherever required for advanced DipIFR application and examination performance.

Target Audience:

- IFRS Specialists
- Qualified Accountants
- Financial Reporting Managers
- Finance Managers
- Financial Controllers
- Chief Accountants
- Group Reporting Specialists
- Consolidation Accountants
- Technical Accounting Professionals
- IFRS Advisory Professionals
- Internal Auditors
- External Audit and Assurance Professionals
- Experienced professionals preparing for DipIFR examination requirements

Targeted Organizational Departments:

- Financial Reporting
- Finance and Accounting
- Group Reporting and Consolidation
- Financial Control
- Technical Accounting
- IFRS Advisory
- Accounting Policy
- Internal Audit
- External Audit and Assurance
- Regulatory Reporting
- Corporate Finance
- Employee Benefits and Pension Accounting
- Financial Planning and Reporting

Targeted Industries:

- Banking and Financial Services
- Insurance and Investment Organizations
- Oil, Gas and Energy
- Manufacturing
- Construction and Real Estate
- Telecommunications
- Technology and Digital Services
- Transportation and Logistics
- Healthcare and Pharmaceuticals
- Retail and Consumer Goods
- Professional Services and Audit Firms
- Government-Owned and Large Corporate Entities
- Multinational and Group Reporting Organizations

Course Offerings:

By the end of this course, participants will be able to:

- Apply IAS 8 requirements to accounting policies, accounting estimates and prior-period errors.
- Distinguish accurately between retrospective application, retrospective restatement and prospective recognition.
- Solve advanced IAS 19 Employee Benefits questions involving defined contribution and defined benefit arrangements.
- Calculate and analyse defined benefit obligations, plan assets, service costs, net interest and remeasurements.
- Apply IFRIC 14 requirements relating to the asset ceiling, refunds, reductions in future contributions and minimum funding requirements.
- Calculate recoverable amount and impairment losses in accordance with IAS 36 Impairment of Assets.
- Apply IAS 36 to cash-generating units, corporate assets, goodwill and indefinite-life intangible assets.
- Analyse interactions between IAS 36 and IFRS 3, IFRS 13, IAS 16 and IAS 38.
- Apply supporting standards including IAS 12, IAS 24, IFRS 18 and relevant disclosure requirements.
- Identify interconnected IFRS issues within advanced DipIFR Exam Questions.
- Structure computational workings and concise professional narrative answers.
- Apply examination techniques to technical, computational and scenario-based questions.
- Improve time management, CBE answer planning and requirement interpretation.
- Complete timed DipIFR Practice Questions and an integrated DipIFR Mock Exam exercise.

Training Methodology:

programme uses an intensive application-and-examination methodology DipIFR Exam Preparation This five-day designed for participants who already possess strong accounting and IFRS knowledge. Introductory accounting instruction is deliberately minimised. Instead, participants work directly with the recognition, measurement, presentation and disclosure requirements of IAS 8, IAS 19 and IAS 36 through advanced case studies, structured calculations and examination-style scenarios.

Each technical concept is linked to typical DipIFR requirements. Participants practise distinguishing accounting policies from estimates and errors, calculating defined benefit obligations and employee-benefit components, measuring recoverable amounts, allocating impairment losses and analysing supporting IFRS requirements. The distinction between policy and estimate changes receives particular attention because it determines whether retrospective or prospective accounting is required.

DipIFR Practice Questions, examiner-style discussions, group problem solving, timed exercises and feedback sessions are used throughout the programme. Participants also practise the examination's computational and discursive response styles. The current DipIFR examination contains four compulsory 25-mark questions, including consolidation, accounting-treatment and ethical scenarios, focused technical-standard application and professional reporting queries.

The final day integrates the three principal standards through timed questions, answer review, error analysis and mock-examination practice.

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Course Toolbox:

- DipIFR IAS 8, IAS 19 and IAS 36 syllabus mapping checklist
- IAS 8 policy-estimate-error classification framework
- Retrospective versus prospective treatment decision checklist
- Prior-period error restatement working template
- IAS 19 employee-benefit classification framework
- Defined benefit obligation calculation framework
- Defined benefit reconciliation working example
- IFRIC 14 asset-ceiling and minimum-funding analysis framework
- IAS 36 impairment indicator checklist
- Recoverable amount calculation framework
- Value-in-use computation examples
- Cash-generating unit allocation framework
- Goodwill impairment working template
- IAS 36 impairment reversal checklist
- Supporting IFRS reference map
- DipIFR Question 2 accounting-treatment and ethics framework
- DipIFR Question 3 technical-standard response framework
- DipIFR Question 4 professional response framework
- Timed DipIFR Practice Question examples
- Mock-exam review framework
- Marking-scheme analysis examples
- Weak-area and revision tracking checklist
- CBE answer-planning examples

Note: Software, applications or external tools are not provided as part of the course. Where relevant, participants receive insights, demonstrations and examples of tools or working approaches that may support IFRS analysis and DipIFR Exam Preparation.

Course Agenda:

Day 1: DipIFR Exam Strategy & IAS 8 Accounting Policies, Estimates and Errors

- Topic 1: DipIFR Exam Structure, Question Requirements & 25-Mark Answer Strategy
- Topic 2: IAS 8 – Accounting Policies, Selection, Consistency & IFRS Hierarchy
- Topic 3: IAS 8 – Changes in Accounting Policies & Retrospective Application
- Topic 4: IAS 8 – Accounting Estimates, Measurement Uncertainty & Prospective Recognition
- Topic 5: IAS 8 – Prior-Period Errors, Retrospective Restatement & Impracticability
- Topic 6: IAS 8 Supporting References – IAS 12, IFRS 13, IFRS 18 & the Conceptual Framework
- Reflection & Review: Timed IAS 8 DipIFR Question on Policies, Estimates and Errors

Day 2: IAS 19 Employee Benefits & Defined Benefit Accounting

- Topic 1: IAS 19 Scope, Employee Benefit Categories & Recognition Principles
- Topic 2: Short-Term Benefits, Paid Absences, Bonuses & Other Long-Term Benefits
- Topic 3: Defined Contribution Plans vs Defined Benefit Plans
- Topic 4: Defined Benefit Obligation, Actuarial Assumptions & Plan Assets
- Topic 5: Current Service Cost, Past Service Cost, Net Interest & Remeasurements
- Topic 6: Profit or Loss, OCI, Presentation & IAS 19 Disclosure Requirements
- Reflection & Review: Defined Benefit Calculation & DipIFR Exam Question Practice

Day 3: Advanced IAS 19, IFRIC 14 & Employee Benefit Exam Application

- Topic 1: IAS 19 Plan Amendments, Curtailments, Settlements & Termination Benefits
- Topic 2: IAS 19 Actuarial Gains, Losses, Sensitivity & Defined Benefit Reconciliation
- Topic 3: IFRIC 14 Asset Ceiling, Refunds & Reductions in Future Contributions
- Topic 4: IFRIC 14 Minimum Funding Requirements & Additional Liability Recognition
- Topic 5: IAS 24, IAS 12, IFRS 13 & IFRS 2 Interactions with Employee Benefits
- Topic 6: IAS 19 Professional Judgment, Disclosure Analysis & Exam Response Technique
- Reflection & Review: Timed IAS 19 and IFRIC 14 Integrated DipIFR Question

Day 4: IAS 36 Impairment of Assets, CGUs & Goodwill

- Topic 1: IAS 36 Scope, Internal Indicators & External Indicators of Impairment
- Topic 2: Recoverable Amount, Fair Value Less Costs of Disposal & Value in Use
- Topic 3: Forecast Cash Flows, Discount Rates & Present Value Techniques
- Topic 4: Cash-Generating Units, Corporate Assets & Allocation Principles
- Topic 5: Goodwill, Indefinite-Life Intangibles & Annual Impairment Testing
- Topic 6: Recognition, Allocation, Reversal & Disclosure of Impairment Losses
- Reflection & Review: IAS 36 Recoverable Amount, CGU & Goodwill Exam Case

Day 5: Supporting IFRS Standards, Integrated Questions & DipIFR Mock Exam

- Topic 1: IFRS 3 & IAS 36 – Business Combinations, Goodwill & Group Impairment
- Topic 2: IFRS 13, IAS 16 & IAS 38 – Fair Value, Non-Current Assets & Intangibles
- Topic 3: IFRS 18, IAS 12 & IAS 24 – Presentation, Tax Effects & Related Disclosures
- Topic 4: Integrated IAS 8, IAS 19 & IAS 36 Multi-Standard DipIFR Question
- Topic 5: Timed DipIFR Mock Exam Questions, CBE Planning & Time Management
- Topic 6: Model-Answer Review, Marking Logic, Error Analysis & Targeted Reattempts
- Reflection & Review: Final Exam Readiness Review & Priority Revision Mapping

FAQ:

What specific qualifications or prerequisites are needed for participants before enrolling in the course?

This is an advanced DipIFR Exam Preparation programme intended for participants who already possess substantial accounting and financial reporting knowledge. Participants should preferably have a relevant accounting qualification, finance or accounting degree, professional accounting background, or significant financial reporting experience. The programme does not teach introductory bookkeeping or basic accounting concepts. It is particularly appropriate for qualified accountants, IFRS specialists and experienced professionals who need concentrated examination preparation in IAS 8, IAS 19, IAS 36 and their related IFRS requirements. The DipIFR syllabus itself assumes existing technical or practical accounting knowledge.

How long is each day's session, and is there a total number of hours required for the entire course?

Each day's session is generally structured to last around 4–5 hours, with breaks and interactive activities included. The total course duration spans five days, approximately 20–25 hours of instruction.

Does this five-day programme cover the complete DipIFR syllabus?

This is a focused DipIFR Exam Preparation programme built specifically around IAS 8, IAS 19 and IAS 36, together with the IFRS standards and interpretations that directly support their examination application. It does not attempt to compress every technical area of the full DipIFR syllabus into five days. Supporting topics such as IFRS 3, IFRS 13, IFRS 18, IAS 12, IAS 24, IAS 16 and IAS 38 are addressed where they interact with the three principal standards or are required to solve integrated exam questions.

How This Course is Different from Other DipIFR Exam Preparation Courses:

This DipIFR Exam Preparation: IAS 8, IAS 19 & IAS 36 Training differs from broad DipIFR courses by concentrating five intensive days on three technically demanding areas identified as priority requirements, while still developing the examination skills needed to answer integrated IFRS questions.

Rather than allocating limited course time equally across the entire DipIFR syllabus, participants examine IAS 8, IAS 19 and IAS 36 in depth. IAS 8 sessions address the practical distinction between accounting policies, estimates and errors and the resulting retrospective or prospective treatment. IAS 19 progresses from benefit classification into defined benefit measurement, remeasurements, presentation and IFRIC 14 minimum-funding -issues. IAS 36 develops detailed capability in impairment indicators, recoverable amount, value in use, cash generating units, goodwill, reversals and disclosures.

Relevant standards are integrated rather than taught as disconnected topics. IFRS 3 supports goodwill impairment, IFRS 13 supports fair-value measurements, IAS 12 addresses tax effects, IAS 24 supports employee-benefit disclosures, and IFRS 18 provides current presentation context.

Continuous DipIFR Practice Questions, timed exercises, examination-response frameworks and final mock practice convert technical knowledge into measurable exam performance.

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فئات الدورات التدريبية

- الدورات التدريبية في مجال البيئة والاستدامة
- دورات إدارة الجودة وتطوير العمليات
- دورات إدارة و تحليل البيانات ودورات علم البيانات
- دورات إدارة و تطوير الموارد البشرية
- دورات الأمن السيبراني ودورات تقنية المعلومات
- دورات الاتصال الجماهيري و السياسات والعلاقات العامة
- دورات التدريب القانوني والمشتريات والتعاقدات
- دورات التسويق وإدارة علاقات العملاء وإدارة المبيعات
- دورات الحوكمة وإدارة المخاطر والامتثال
- دورات السكرتارية و إدارة المكاتب
- دورات الصحة والسلامة والأمن المهني
- دورات الصيانة ودورات المجالات الهندسية المتنوعة
- دورات المحاسبة و التمويل و دورات الإدارة المالية
- دورات المهارات الشخصية وتطوير الذات
- دورات في مجالات القيادة والإدارة
- دورات معتمدة من قبل هيئات دولية
- دورات مكتب إدارة المشاريع وإدارة المشاريع الرشيقة

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مدن التدريب

- **أبوظبي** – الإمارات العربية المتحدة
- **أثينا** – اليونان
- **أكرا** – غانا
- **أمستردام** – هولندا
- **اسطنبول** – تركيا
- **الجبيل** – المملكة العربية السعودية
- **الدار البيضاء** – المغرب
- **الدوحة** – قطر
- **الرياض** – المملكة العربية السعودية
- **القاهرة** – مصر
- **الكويت** – الكويت
- **المنامة** – مملكة البحرين
- **باريس** – فرنسا
- **باكو** – أذربيجان
- **بانكوك** – تايلند
- **براغ** – جمهورية التشيك
- **برشلونة** – إسبانيا
- **برلين** – ألمانيا
- **بورتو** – البرتغال
- **بوكيت** – تايلاند
- **تبليسي** – جورجيا
- **تورنتو** – كندا
- **جاكرتا** – جمهورية إندونيسيا
- **جنيف** – سويسرا
- **جوهانسبرغ** – جنوب إفريقيا
- **دبي** – الإمارات العربية المتحدة
- **روما** – إيطاليا
- **زنجبار** – تنزانيا
- **سان دييغو** – الولايات المتحدة الأمريكية
- **سنغافورة** – سنغافورة
- **سيول** – كوريا الجنوبية
- **شرم الشيخ** – مصر
- **شيكاغو** – الولايات المتحدة الأمريكية
- **طرابزون** – تركيا
- **طشقند** – أوزبكستان
- **طوكيو** – اليابان
- **عمان** – المملكة الأردنية الهاشمية
- **عن بعد** – منصة زووم
- **فرانكفورت** – ألمانيا

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مدن التدريب

فيينا
النمسا

كوالالمبور
ماليزيا

كيب تاون
جنوب إفريقيا

لانكاوي
ماليزيا

لشبونة
البرتغال

لندن
المملكة المتحدة

ماربيا
اسبانيا

مدريد
إسبانيا

مسقط
سلطنة عمان

مونترو
سويسرا

ميلان
إيطاليا

ميونخ
ألمانيا

نيروبي
كينيا

نيويورك
الولايات المتحدة الأمريكية