

# Diploma in International Financial Reporting (Dip IFR)

Friday 5 June 2020



**Time allowed:** 3 hours 15 minutes

ALL FOUR questions are compulsory and MUST be attempted.

**Do NOT** open this question paper until instructed by the supervisor.

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# Dip IFR

Think Ahead

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# Diploma In International Financial Reporting Dip

**Lingsheng Yao**



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ready to redefine your impact Jishore Abic a renowned global CFO delivers a powerful guide for evolving from technical expert to visionary leader Drawing on 25 years of experience Abic provides actionable frameworks and real world insights to fundamentally change how CFOs think lead and influence Move beyond the numbers to shape strategy lead with purpose and drive enterprise value I AM THE CFO equips you to Develop an influential forward thinking leadership style Master strategic foresight and capital stewardship Integrate ethics with performance excellence Build trust across boards teams and stakeholders Forge a legacy of impact and innovation More than a title it s a declaration of leadership responsibility and vision Step up and own it **Dip IFR 2012** LearningTree,2011-10-09 Diploma in International Financial ReportingThe 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 It provides 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 It is assessed by a single three hour examination ACCA has designed the programme to be flexible so that the Diploma can be completed in three to six months The exams are held every June and DecemberYou can register for the Diploma in International Financial Reporting at any time however in order to sit exams at a particular session ACCA must receive your registration form by the following deadlines The same dates apply for requests to change exam sessions and centers Exams can be taken in cities where there is a British Council office or a British Library Dipifr Diploma in International Financial Reporting BPP Professional Education (Firm),Bpp Professional Education Staff,2005-08 The BPP text is a stand alone product designed to help people prepare financial statements using International Accounting Standards Each chapter contains an executive summary showing the purpose of the IAS and how it relates to current practice DipIFR DipIFR Diploma in International Financial Reporting BPP Learning Media,2021-06 BPP Learning Media s status as official ACCA Approved Learning Provider Content means our DipIFR Study Texts and Practice Revision Kits are reviewed by the ACCA examining team BPP Learning Media products provide you with the up to date material you need for exam success Practical Guide to Financial Due Diligence B D Chatterjee,2021-05-15 About the Book An effective Financial Due Diligence exercise is the cornerstone of a successful merger acquisition deal between a prospective buyer and a seller willing to carry out an arm s length deal throwing up a win win situation for both A robust Financial Due Diligence is even more necessary in today s business environment to critically assess the health and hygiene of the target entity to drive a proper valuation acceptable to both the constituents This book will equip you with the knowledge practical tools and techniques you need to enable you to conduct an effective financial due diligence It also discusses aspects of corporate restructuring including the possible impact of the ongoing pandemic on the target organization Key features A curtain raiser on corporate restructuring Impact of the ongoing pandemic on the financial due diligence exercise on the target organization

Broad commentary on the due diligence approach with broad emphasis on financial due diligence The seller side approach to financial due diligence and the pitfalls leading to proverbial black hole of valuation Deep dive into the buyer side approach to financial due diligence Financial modelling as an important tool use for financial due diligence Financial statement analysis and use of financial ratios with illustrations to support the conclusions of financial due diligence Various methods used in Business Valuation with illustrations Risk Analysis and Management as an integral part of financial due diligence exercise Distress Analysis of target entities Illustrations and case studies picked up from practical experience of the author Contains a questionnaire for guideline on how to carry out a financial due diligence exercise ACCA - DipIFR - Diploma in International Financial Reporting (for Exams Up to June 2016) Becker Professional Education,2015-05-25 Dipifr Diploma in International Financial Reporting - Study Text Bpp Professional Education Staff,2004-08 This text is designed to help people prepare financial statements using International Accounting Standards The text contains an executive summary showing the purpose of the IAS and how it related to current practice Financial Accountant ,2003 *DipIFR - Diploma in International Financial Reporting (Dec 2016 to June 2017 Exams)* ,2016 **Report of the Iowa Trans-Mississippi and International Exposition Commission** Iowa Trans-Mississippi and International Exposition Commission,1899

**Postgraduate UK study and funding guide** ,2008 Features information on studying at Postgraduate level in the UK what is involved what opportunities there are lists details 75 million of funding available to Postgraduate students *DipIFR - Diploma in International Financial Reporting - Russian Variant (for December 2017 and June 2018 exams)* Becker Professional Education,2017-09-01 Valid for the December 2017 and June 2018 exams Becker s DipIFR Russia Study Text includes An introductory session containing the Syllabus and Study Guide and approach to examining the syllabus to familiarise you with the content of this paper comprehensive coverage of the entire syllabus focus on learning outcomes visual overviews illustrations and exhibits examples with solutions definition of terms exam advice and key points commentaries session summaries end of session quizzes and a bank of questions containing question practice for every topic model answers and workings and tutorial notes **Daily Graphic** Ransford Tetteh,2010-09-13 *Illustrated Guide to Business Valuation* B D Chatterjee,2021-05-30 ABOUT THE BOOK AND KEY FEATURES In the complex world of business today valuation has become an integral part of every sphere of day to day business activities The term fair value is frequently used and often misused in every business transaction we enter into The concept of business valuation in its various forms like historical cost replacement value net realisable value and present value are being used and interpreted to meet the requirements of varied and complex business transactions On top of this the onset of the pandemic COVID 19 has thrown the business entities around the world into a whirlwind of uncertainties and challenges and has pushed the business valuation exercise into uncharted territories Keeping this in view this body of work explains and interprets the following in reader friendly and lucid form All the concepts revolving around business valuation Extensive illustrations and case studies related

to various methods of business valuation Application of Ind AS AS IFRS and ICDS with respect to fair value measurement Valuation of tangible assets intangible assets and goodwill Valuation of liabilities and provisions Valuation of shares valuation of brands and business which are used as basic ingredient to corporate restructuring Concept of Economic Value Added EVA Valuation in Merger Acquisitions Salient features of the Valuation Standards issued by ICAI and International Valuation Standards issued by the International Valuation Standards Council Significant judicial pronouncements related to business valuation Possible impact of the pandemic on the business valuation of a target organization

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