

DiplIFR: Study Text

For exams in December 2021 and June 2022

Chapter 17, Section 3.9

In Working 1, the bonus fraction at 1.1.X5 and 30.4.X5 should be $\times 3.10/3.00 \times 21/20$, not $\times 3.10/3.00 \times 20/21$ as it currently reads. The calculation of the weighted average number of shares is correct.

Chapter 22, Section 1.7

In the table, row 'Non-controlling interests', the last sentence should read as follows:

** Only applicable if sale of non-current assets is made by the parent to the subsidiary