

FIA and F3 Examinable Documents February 2014 to August 2015

FINANCIAL REPORTING

June and December 2014 and June 2015 examination sessions.

Documents may be examinable even if the *effective* date is in the future.

The study guide offers more detailed guidance on the depth and level at which the examinable documents will be examined. The study guide should be read in conjunction with the examinable documents list.

The documents listed as being examinable are the latest that were *issued/passed* prior to 30th September 2013 and will be examinable in the

	Title	FA2	FFA/F3
	International Accounting Standards (IASs)/International Financial Reporting Standards (IFRSs)		
IAS 1	Presentation of Financial Statements	✓	✓
IAS 2	Inventories	✓	✓
IAS 7	Statement of Cash Flows		✓
IAS 10	Events after the Reporting Period		✓
IAS 16	Property, Plant and Equipment	✓	✓
IAS 18	Revenue	✓	✓**
IAS 27	Separate Financial Statements		✓
IAS 28	Investments in Associates and Joint Ventures		✓
IAS 37	Provisions, Contingent Liabilities and Contingent Assets	✓	✓
IAS 38	Intangible Assets		✓
IFRS 3	Business Combinations		✓
IFRS 10	Consolidated Financial Statements		✓
	Other Statements		
	The Conceptual Framework for Financial Reporting Statements	✓	✓

Notes:

*The study guide and examinable documents for this paper are relevant for three exam sessions, June and December 2014 and June 2015. For CBE exams, the period covered is February 2014 to August 2015.

** IAS 18 will continue to be the standard examined in relevant questions in these papers, irrespective of the publication date of the new IFRS on Revenue.