

# P2 Singapore Examinable Documents December 2014 and June 2015

## FINANCIAL REPORTING

**NOTE: As from the December 2014 sitting, there will no longer be a Singapore adapted version of paper F7.**

Knowledge of new examinable regulations issued by 31st August will be required in examination sessions being held in the following exam year.

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

The documents listed as being examinable are the latest that were *issued* prior to 31st August 2013 and will be examinable in December 2014 and June 2015 examination sessions.

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.

	Title
	<b>Singapore Financial Reporting Standards (FRSs)</b>
FRS 1	Presentation of Financial Statements
FRS 2	Inventories
FRS 7	Statement of Cash Flows
FRS 8	Accounting Policies, Changes in Accounting Estimates and Errors
FRS 10	Events after the Reporting Period
FRS 11	Construction Contracts
FRS 12	Income Taxes
FRS 16	Property, Plant and Equipment
FRS 17	Leases
FRS 18	Revenue
FRS 19	Employee Benefits
FRS 20	Accounting for Government Grants and Disclosure of Government Assistance
FRS 21	The Effects of Changes in Foreign Exchange Rates
FRS 23	Borrowing Costs
FRS 24	Related Party Disclosures
FRS 27	Separate Financial Statements
FRS 28	Investments in Associates and Joint Ventures
FRS 32	Financial Instruments: Presentation
FRS 33	Earnings per Share
FRS 34	Interim Financial Reporting
FRS 36	Impairment of Assets
FRS 37	Provisions, Contingent Liabilities and Contingent Assets
FRS 38	Intangible Assets
FRS 39	Financial Instruments: Recognition and Measurement
FRS 40	Investment Property
FRS 41	Agriculture
FRS 101	First-time Adoption of Financial Reporting Standards
FRS 102	Share-based Payment
FRS 103 (revised)	Business Combinations
FRS 105	Non-Current Assets Held for Sale and Discontinued Operations
FRS 107	Financial Instruments: Disclosures
FRS 108	Operating Segments
FRS 110	Consolidated Financial Statements

FRS 111	Joint Arrangements
FRS 112	Disclosure of interests in Other Entities
FRS 113	Fair Value Measurement
IFRS for SMEs	IFRS for Small and Medium sized Entities
	<b>Other Statements</b>
	The Conceptual Framework for Financial Reporting
Practice Stmt	Management Commentary
	<b>EDs, Discussion Papers and Other Documents</b>
ED2013/3	Financial Instruments: Expected credit losses
ED 2010/06	Revenue from contracts with customers
ED 2013/6	Leases
ED 2012/2	Annual Improvements to IFRSs 2011-2013
ED/2012/3	Equity Method: Share of other net asset changes
ED/2012/6	Sale or contribution of assets between an investor and its associate or joint venture
ED/2012/7	Acquisition of an interest in a joint operation
DP	A review of the Conceptual Framework for Financial Reporting
	<b>IASB-issued documents</b>
IFRS 9	Financial Instruments
Draft	IFRS 9 – Chapter 6 -Hedge Accounting
	<b>IIRC issued documents</b>
	Consultation Draft of the International <IR> Framework

#### Note

The accounting of financial assets and financial liabilities is accounted for in accordance with IFRS 9 to the extent that this standard was in issue as at 31 August 2013. For any elements of the study guide deemed as examinable and not covered by IFRS9, these elements should be dealt with by studying IAS39.