

Hong Kong Examinable Documents 2012 for F7 and P2

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/passed* prior to 30th September 2011 and will be examinable in June and December 2012 examination sessions.

FINANCIAL REPORTING

Knowledge of examinable documents issued by 30th September will be required in examination sessions being held in the following calendar year.

Legislation must have been *passed* or regulation *issued* prior by 30th September in order to qualify as an examinable.

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	F7	P2
	Hong Kong Accounting Standards (HKASs)/Hong Kong Financial Reporting Standards (HKFRSs)		
HKAS 1(Revised)	Presentation of Financial Statements	✓	✓
HKAS 2	Inventories	✓	✓
HKAS 7	Statements of Cash Flows	✓	✓
HKAS 8	Accounting Policies, Changes in Accounting Estimates and Errors	✓	✓
HKAS 10	Events after the Reporting Period	✓	✓
HKAS 11	Construction Contracts	✓	
HKAS 12	Income Taxes	✓	✓
HKAS 16	Property, Plant and Equipment	✓	✓
HKAS 17	Leases	✓	✓
HKAS 18	Revenue	✓	✓
HKAS 19	Employee Benefits		✓
HKAS 20	Accounting for Government Grants and Disclosure of Government Assistance	✓	✓
HKAS 21	The Effects of Changes in Foreign Exchange Rates		✓
HKAS 23	Borrowing Costs	✓	✓
HKAS 24	Related Party Disclosures		✓
HKAS 27	Separate Financial Statements	✓	✓
HKAS 28	Investments in Associates and Joint Ventures	✓	✓
HKAS 32	Financial Instruments: Disclosure and Presentation	✓	✓
HKAS 33	Earnings Per Share	✓	✓
HKAS 34	Interim Financial Reporting		✓
HKAS 36	Impairment of Assets	✓	✓
HKAS 37	Provisions, Contingent Liabilities and Contingent Assets	✓	✓
HKAS 38	Intangible Assets	✓	✓
HKAS 39	Financial Instruments: Recognition and Measurement	✓	✓
HKAS 40	Investment Property	✓	✓
HKFRS 1	First-time Adoption of Hong Kong Financial Reporting Standards		✓
HKFRS 2	Share-based Payment		✓

HKFRS 3 (Revised)	Business Combinations	✓	✓
HKFRS 5	Non-current Assets Held for Sale and Discontinued Operations	✓	✓
HKFRS 7	Financial Instruments: Disclosures	✓	✓
HKFRS 8	Operating Segments		✓
HKFRS9	Financial Instruments	✓	✓
HKFRS 10	Consolidated Financial Statements	✓	✓
HKFRS 11	Joint Arrangements		✓
HKFRS 12	Disclosure of interests in Other Entities		✓
HKFRS 13	Fair Value Measurement	✓	✓
SME-FRF & FRS	Small and Medium size Entity Financial Reporting Framework and Financial Reporting Standard		✓
	Other Statements		
	The Conceptual Framework for Financial Reporting	✓	✓
Practice Stmt	Management Commentary		✓
	Exposure Drafts, Discussion Papers and Other Documents		
ED2009/12	Financial Instruments: Amortised Cost and Impairment (inc expected losses approach)		✓
ED 2010/01	Measurement of Liabilities in IAS37		✓
ED 2010/06	Revenue from contracts with customers		✓
ED 2010/09	Leases		✓
ED 2010/13	Hedge Accounting		✓
ED 2011/1	Offsetting Financial Assets and Liabilities		✓
ED 2011/2	Improvements to IFRSs		✓
ED 2011/4	Investment Entities		✓