

# International Examinable Documents

## June 2008

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.

### FINANCIAL REPORTING

Knowledge of new examinable regulations will not be required until at least six calendar months after the last day of the month in which the document was *issued*, or the legislation passed. 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 31 May of the same year for the December examinations, and 30 November of the previous year for the June examinations.

The content of the computer based examinations (CBE) are also updated at the start of each exam session to reflect any changes in the examinable documents. CBEs taken after the start of the June exam session and before the start of the December session will be assessed on the examinable documents for the June exam session. CBEs taken after the start of the December exam session and before the start of the June exam session will be assessed on the examinable documents for the December exam session.

	Title	F3
	<b>International Accounting Standards (IASs)/International Financial Reporting Standards (IFRSs)</b>	
IAS 1	Presentation of Financial Statements	✓
IAS 2	Inventories	✓
IAS 7	Statement of Cash Flows	✓
IAS 8	Accounting Policies, Changes in Accounting Estimates and Errors	✓
IAS 10	Events after the Reporting Period	✓
IAS 11	Construction Contracts	
IAS 12	Income Taxes	
IAS 16	Property, Plant and Equipment	✓
IAS 17	Leases	
IAS 18	Revenue	✓
IAS 19	Employee Benefits	
IAS 20	Accounting for Government Grants and Disclosure of Government Assistance	
IAS 21	The Effects of Changes in Foreign Exchange Rates	
IAS 23	Borrowing Costs	
IAS 24	Related Party Disclosures	
IAS 27	Consolidated and Separate Financial Statements	
IAS 28	Investments in Associates	
IAS 29	Financial Reporting in Hyperinflationary Economies	
IAS 31	Interests in Joint Ventures	
IAS 32	Financial Instruments: Presentation	
IAS 33	Earnings per Share	
IAS 34	Interim Financial Reporting	
IAS 36	Impairment of Assets	
IAS 37	Provisions, Contingent Liabilities and Contingent Assets	✓
IAS 38	Intangible Assets	✓
IAS 39	Financial Instruments: Recognition and Measurement	
IAS 40	Investment Property	

IAS 41	Agriculture	
IFRS 1	First-time Adoption of International Financial Reporting Standards	
IFRS 2	Share-based Payment	
IFRS 3	Business Combinations	
IFRS 5	Non-Current Assets Held for Sale and Discontinued Operations	
IFRS 7	Financial Instruments: Disclosures	
IFRS 8	Operating Segments	
	<b>Other Statements</b>	
	Framework for the Preparation and Presentation of Financial Statements	✓
	<b>Interpretations of the International Financial Reporting Interpretations Committee (IFRIC)</b>	
SIC-12	Consolidation – Special Purpose Entities	
SIC-13	Jointly Controlled Entities – Non monetary Contributions by Venturers	
SIC-15	Operating Leases – Incentives	
SIC-21	Income Taxes – Recovery of Revalued Non-depreciable Assets	
SIC-27	Evaluating the Substance of Transactions in the Legal Form of a Lease	
SIC-32	Intangible Assets – Website Costs	
IFRIC 1	Changes in Existing Decommissioning, Restoration and Similar Liabilities	
IFRIC 4	Determining Whether an Arrangement Contains a Lease	
IFRIC 5	Rights to Interests from Decommissioning Restoration and Environmental Rehabilitation Funds	
IFRIC 7	Applying the Restatement Approach under IAS 29, Financial Reporting in Hyperinflationary Economies	
IFRIC 8	Scope of IFRS 2	
IFRIC 9	Reassessment of Embedded Derivatives	
IFRIC 10	Interim Financial Reporting and Impairment	
IFRIC 11	IFRS 2: Group and Treasury Share Transactions	
IFRIC 12	Service Concession Arrangements	
IFRIC 13	<b>Customer Loyalty Programmes</b>	
	<b>EDs, Discussion Papers and Other Documents</b>	
ED	IFRS for Small and Medium-sized Entities	
DP	Management Commentary	
DP	Fair Value Measurements	
DP	Preliminary Views on an Improved Conceptual Framework for Financial Reporting - The Objective of Financial Reporting and Qualitative Characteristics of Decision-useful Financial Reporting Information	