

# International Examinable Documents 2009

The documents listed as being examinable are the latest that were *issued* prior to 30th September 2008 and will be examinable in June and December 2009 examination sessions.

## FINANCIAL REPORTING

Knowledge of new examinable regulations issued by 30<sup>th</sup> September will be required in examination sessions being held in the following calendar year. 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.

	Title	F3	F7	P2
	<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 (revised)	Business Combinations		✓	✓
IFRS 5	Non-Current Assets Held for Sale and Discontinued Operations		✓	✓
IFRS 7	Financial Instruments: Disclosures		✓	✓

	Title	F3	F7	P2
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	Customer Loyalty Programmes			✓
IFRIC 16	Hedges of a Net Investment in a Foreign Operation			✓
	<b>EDs, Discussion Papers and Other Documents</b>			
ED	IFRS for Small and Medium-sized Entities			✓
ED	Simplifying Earnings per Share: Proposed amendments to IAS33			✓
ED	Improvements to IFRSs			✓
DP	Management Commentary			✓
DP	Fair Value Measurements			✓
ED	An improved Conceptual Framework for Financial Reporting- Chapter 1 and 2			✓
DP	Preliminary views on amendments to IAS 19 Employee Benefits			✓