

UK 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 30th 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
	Statements of Standard Accounting Practice (SSAPs)			
SSAP 4	Accounting for government grants		✓	✓
SSAP 5	Accounting for Value Added Tax	✓	✓	✓
SSAP 9	Stocks and long-term contracts	✓	✓	✓
SSAP 13	Accounting for research and development	✓	✓	✓
SSAP19	Accounting for investment properties		✓	✓
SSAP 21	Accounting for leases and hire purchase contracts		✓	✓
SSAP 25	Segmental reporting			✓
	Financial Reporting Standards (FRSs)			
FRS 1	Cash Flow Statements	✓	✓	✓
FRS 2	Accounting for Subsidiary Undertakings		✓	✓
FRS 3	Reporting Financial Performance	✓	✓	✓
FRS 5	Reporting the Substance of Transactions		✓	✓
FRS 6	Acquisitions and Mergers		✓	✓
FRS 7	Fair Values in Acquisition Accounting		✓	✓
FRS 8	Related Party Disclosures			✓
FRS 9	Associates and Joint Ventures		✓	✓
FRS 10	Goodwill and Intangible Assets	✓	✓	✓
FRS 11	Impairment of Fixed Assets and Goodwill		✓	✓
FRS 12	Provisions, Contingent Liabilities and Contingent Assets	✓	✓	✓
FRS 15	Tangible Fixed Assets	✓	✓	✓
FRS 16	Current Tax		✓	✓
FRS 17	Retirement Benefits			✓
FRS 18	Accounting Policies	✓	✓	✓
FRS 19	Deferred Tax		✓	✓
FRS 20	Share-based Payment			✓
FRS 21	Events After the Balance Sheet Date	✓	✓	✓
FRS 22	Earnings per share		✓	✓
FRS 23	The Effect of Changes in Foreign Exchange Rates			✓
FRS 24	Financial Reporting in Hyperinflationary Economies			✓
FRS 25	Financial Instruments: Disclosure and Presentation		✓	✓
FRS 26	Financial Instruments: Recognition and Measurement		✓	✓
FRS 28	Corresponding Amounts		✓	✓
FRS 29	Financial Instruments: Disclosures		✓	✓
	Reporting Statement			
	Operating and Financial Review (OFR)			✓

	Title	F3	F7	P2
	Other Statements			
	Statement of Principles for Financial Reporting	✓	✓	✓
FRSSE	Financial Reporting Standard for Smaller Entities			✓
	Urgent Issues Task Force (UITF) Abstracts			
	Foreword to UITF Abstracts			✓
UITF Abstract 4	Presentation of long-term debtors in current assets		✓	✓
UITF Abstract 5	Transfers from current assets to fixed assets		✓	✓
UITF Abstract 24	Accounting for start-up costs			✓
UITF Abstract 27	Revision to estimates of the useful economic life of goodwill and intangible assets			✓
UITF Abstract 28	Operating lease incentives			✓
UITF Abstract 29	Website development costs			✓
UITF Abstract 31	Exchanges of businesses or other non-monetary assets for an interest in a subsidiary, joint venture or associate			✓
UITF Abstract 34	Pre-contract costs			✓
UITF Abstract 36	Contracts for sales of capacity			✓
UITF Abstract 40	Revenue recognition and service contracts			✓
UITF Abstract 41	Scope of FRS 20			✓
UITF Abstract 42	Reassessment of embedded derivatives			✓
	Discussion Papers and Other Documents			
	Revenue recognition			✓