

Hong Kong Examinable Documents 2009

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 2008 and will be examinable in June and December 2009 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	FA	FR	CR
	Hong Kong Accounting Standards (HKASs)/Hong Kong Financial Reporting Standards (HKFRSs)			
HKAS 1 (12/07)	Presentation of Financial Statements	✓	✓	✓
HKAS 2 (03/04)	Inventories	✓	✓	✓
HKAS 7 (12/04)	Cash Flow Statements	✓	✓	✓
HKAS 8 (09/04)	Accounting Policies, Changes in Accounting Estimates and Errors	✓	✓	✓
HKAS 10 (03/04)	Events after the Balance Sheet Date	✓	✓	✓
HKAS 11 (12/07)	Construction Contracts		✓	✓
HKAS 12 (03/08)	Income Taxes		✓	✓
HKAS 16 (11/05)	Property, Plant and Equipment	✓	✓	✓
HKAS 17 (12/07)	Leases		✓	✓
HKAS 18 (11/04)	Revenue	✓	✓	✓
HKAS 19 (12/04)	Employee Benefits			✓
HKAS 20 (12/04)	Accounting for Government Grants and Disclosure of Government Assistance		✓	✓
HKAS 21 (03/04)	The Effects of Changes in Foreign Exchange Rates			✓
HKAS 23 (12/07)	Borrowing Costs		✓	✓
HKAS 24 (12/04)	Related Party Disclosures			✓
HKAS 27 (Revised) (03/08)	Consolidated and Separate Financial Statements		✓	✓
HKAS 28 (03/04)	Investments in Associates		✓	✓
HKAS 29 (03/04)	Financial Reporting in Hyperinflationary Economies			✓
HKAS 31 (12/04)	Interests in Joint Ventures			✓
HKAS 32 (11/04)	Financial Instruments: Disclosure and Presentation		✓	✓
HKAS 33 (03/08)	Earnings Per Share		✓	✓
HKAS 34 (10/04)	Interim Financial Reporting			✓
HKAS 36 (08/04)	Impairment of Assets		✓	✓
HKAS 37 (03/08)	Provisions, Contingent Liabilities and Contingent Assets	✓	✓	✓
HKAS 38 (08/04)	Intangible Assets	✓	✓	✓
HKAS 39 (01/06)	Financial Instruments: Recognition and Measurement		✓	✓

	Title	FA	FR	CR
HKAS 40 (11/05)	Investment Property		✓	✓
HKAS 41 (12/04)	Agriculture			✓
HKFRS 1 (05/06)	First-time Adoption of Hong Kong Financial Reporting Standards			✓
HKFRS 2 (04/04)	Share-based Payment			✓
HKFRS 3 (03/08) (Revised)	Business Combinations		✓	✓
HKFRS 5 (08/04)	Non-current Assets Held for Sale and Discontinued Operations		✓	✓
HKFRS 7 (09/05)	Financial Instruments: Disclosures		✓	✓
HKFRS 8 (03/08)	Operating Segments			✓
	Other Statements			
	Framework for the Preparation and Presentation of Financial Statements	✓	✓	✓
	Hong Kong Interpretations			
HK(SIC)-Int 12 (01/08)	Consolidation – Special Purpose Entities			✓
HK(SIC)-Int 13 (01/08)	Jointly Controlled Entities – Non-Monetary Contributions by Venturers			✓
HK(SIC)-Int 15 (01/08)	Operating Leases – Incentives			✓
HK(SIC)-Int 21 (03/05)	Income Taxes – Recovery of Revalued Non-Depreciable Assets			✓
HK(SIC)-Int 27 (12/04)	Evaluating the Substance of Transactions in the Legal Form of a Lease			✓
HK(SIC)-Int 32 (01/08)	Intangible Assets – Website Costs			✓
HK(IFRIC)-Int 1 (01/08)	Changes in Existing Decommissioning, Restoration and Similar Liabilities			✓
HK(IFRIC)-Int 4 (01/08)	Determining Whether an Arrangement contains a Lease			✓
HK(IFRIC)-Int 5 (01/08)	Rights to Interests arising from Decommissioning Restoration and Environmental Rehabilitation Funds			✓
HK(IFRIC)-Int 7 (01/08)	Applying the Restatement Approach under HKAS 29, Financial Reporting in Hyperinflationary Economies			✓
HK(IFRIC)-Int 8 (05/06)	Scope of HKFRS 2			✓
HK(IFRIC)-Int 9 (03/08)	Reassessment of Embedded Derivatives			✓
HK(IFRIC)-Int 10 (01/08)	Interim Financial Reporting and Impairment			✓
HK(IFRIC)-Int 11 (01/07)	HKFRS 2: Group and Treasury Share Transactions			✓
HK(IFRIC)-Int 12 (01/08)	Service Concession Arrangements			✓
HK(IFRIC)-Int 13 (09/07)	Customer Loyalty Programmes			✓
HK (IFRIC) – Int 16 (08/08)	Hedges of a Net Investment in a Foreign Operation			✓

	Title	FA	FR	CR
	Exposure Drafts, Discussion Papers and Other Documents			
IASB ED	HKFRS for Small and Medium-sized Entities			✓
IASB ED	Simplifying Earnings per Share: Proposed amendments to HKAS33			✓
IASB DP	Management Commentary			✓
IASB DP	Fair Value Measurements			✓
IASB ED	An improved Conceptual Framework for Financial Reporting- Chapter 1 and 2			✓
IASB DP	Preliminary views on amendments to IAS 19 Employee Benefits			