

Malaysia Examinable Documents 2009

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.

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.

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
	Malaysian Financial Reporting Standards (FRSs)			
FRS 101	Presentation of Financial Statements	✓	✓	✓
FRS 102	Inventories	✓	✓	✓
FRS 107	Cash Flow Statements	✓	✓	✓
FRS 108	Accounting Policies, Changes in Accounting Estimates and Errors	✓	✓	✓
FRS 110	Events after the balance sheet date	✓	✓	✓
FRS 111	Construction Contracts		✓	✓
FRS 112	Income Taxes		✓	✓
FRS 114 ₂₀₀₄	Segment Reporting			✓
FRS 116	Property, Plant and Equipment	✓	✓	✓
FRS 117	Leases		✓	✓
FRS 118	Revenue	✓	✓	✓
FRS 119	Employee Benefits			✓
FRS 120	Accounting for Government Grants and Disclosure of Government Assistance		✓	✓
FRS 121	The Effects of Changes in Foreign Exchange Rates			✓
FRS 123 ₂₀₀₄	Borrowing Costs		✓	✓
FRS 124	Related Party Disclosures			✓
FRS 127	Consolidated and Separate Financial Statements		✓	✓
FRS 128	Investments in Associates		✓	✓
FRS 129	Financial Reporting in Hyperinflationary Economies			✓
FRS 131	Interests in Joint Ventures			✓
FRS 132	Financial Instruments: Disclosure and Presentation		✓	✓
FRS 133	Earnings per Share		✓	✓
FRS 134	Interim Financial Reporting			✓
FRS 136	Impairment of Assets		✓	✓
FRS 137	Provisions, Contingent Liabilities and Contingent Assets	✓	✓	✓
FRS 138	Intangible Assets	✓	✓	✓
FRS 139	Financial Instruments: Recognition and Measurement		✓	✓
FRS 140	Investment Property		✓	✓
FRS 1	First-time Adoption of International Financial Reporting Standards			✓
FRS 2	Share-based Payment			✓
FRS 3	Business Combinations		✓	✓

FRS 5	Non-Current Assets Held for Sale and Discontinued Operations		✓	✓
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	Title	FA	FR	CR
	Other Statements			
	Framework for the Preparation and Presentation of Financial Statements	✓	✓	✓
	Interpretations			
IC Int 112	Consolidation – Special Purpose Entities			✓
IC Int 113	Jointly Controlled Entities – Non monetary Contributions by Venturers			✓
IC Int 115	Operating Leases – Incentives			✓
IC Int 121	Income Taxes – Recovery of Revalued Non-depreciable Assets			✓
IC Int 127	Evaluating the Substance of Transactions in the Legal Form of a Lease			✓
IC Int 132	Intangible Assets – Website Costs			✓
IC Int 1	Changes in Existing Decommissioning, Restoration and Similar Liabilities			✓
IC Int 5	Rights to Interests from Decommissioning Restoration and Environmental Rehabilitation Funds			✓
IC Int 7	Applying the Restatement Approach under FRS 29, Financial Reporting in Hyperinflationary Economies			✓
IC Int 8	Scope of IFRS 2			✓
	EDs, Discussion Papers and Other Documents			
ED 50	Agriculture			✓
ED 56	Financial Instruments: Disclosures			✓
ED 57	Operating Segments			✓
Draft	IC Interpretations 9 & 10			✓
	Examinable International Financial Reporting Standards (IFRSs), Interpretations of the International Financial Reporting Committee (IFRICs), Exposure Drafts, Discussion Papers and other documents			
IFRIC 4	Determining Whether an Arrangement Contains a Lease			✓
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			✓
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			