

# UK 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>Statements of Standard Accounting Practice (SSAPs)</b>	
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	
	<b>Financial Reporting Standards (FRSs)</b>	
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	
	<b>Reporting Statement</b>	
	Operating and Financial Review (OFR)	
	<b>Other Statements</b>	
	Statement of Principles for Financial Reporting	✓
FRSSE	Financial Reporting Standard for Smaller Entities	
	<b>Urgent Issues Task Force (UITF) Abstracts</b>	
	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	
UITF Abstract 44	FRS 20 (IFRS 2) Group and Treasury Share Transactions	
	<b>Discussion Papers and Other Documents</b>	
	Revenue recognition	