

Singapore Examinable Documents 2009

Documents may be examinable even if the *effective* date is in the future.

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 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
	Singapore Financial Reporting Standards (FRSs)			
FRS 1 (08/08)	Presentation of Financial Statements	✓	✓	✓
FRS 2 (02/07)	Inventories	✓	✓	✓
FRS 7 (07/07)	Cash Flow Statements	✓	✓	✓
FRS 8 (07/07)	Accounting Policies, Changes in Accounting Estimates and Errors	✓	✓	✓
FRS 10 (01/06)	Events after the Balance Sheet Date	✓	✓	✓
FRS 11 (07/07)	Construction Contracts		✓	✓
FRS 12 (01/06)	Income Taxes		✓	✓
FRS 16 (07/07)	Property, Plant and Equipment	✓	✓	✓
FRS 17 (01/06)	Leases		✓	✓
FRS 18 (03/05)	Revenue	✓	✓	✓
FRS 19 (02/07)	Employee Benefits			✓
FRS 20 (07/04)	Accounting for Government Grants and Disclosure of Government Assistance		✓	✓
FRS 21 (01/06)	The Effects of Changes in Foreign Exchange Rates			✓
FRS 23 (07/07)	Borrowing Costs		✓	✓
FRS 24 (06/05)	Related Party Disclosures			✓
FRS 27 (02/07)	Consolidated and Separate Financial Statements		✓	✓
FRS 28 (09/04)	Investments in Associates		✓	✓
FRS 29 (07/04)	Financial Reporting in Hyperinflationary Economies			✓
FRS 31 (09/04)	Interests in Joint Ventures			✓
FRS 32 (08/08)	Financial Instruments: Presentation		✓	✓
FRS 33 (02/07)	Earnings per Share		✓	✓
FRS 34 (02/07)	Interim Financial Reporting			✓
FRS 36 (02/07)	Impairment of Assets		✓	✓
FRS 37 (01/06)	Provisions, Contingent Liabilities and Contingent Assets	✓	✓	✓
FRS 38 (07/07)	Intangible Assets	✓	✓	✓
FRS 39 (01/06)	Financial Instruments: Recognition and Measurement		✓	✓
FRS 40 (03/05)	Investment Property		✓	✓
FRS 41 (09/04)	Agriculture			✓
FRS 101 (07/07)	First-time Adoption of Financial Reporting Standards			✓
FRS 102 (09/04)	Share-based Payment			✓
FRS 103 (01/06)	Business Combinations		✓	✓

FRS 105 (02/07)	Non-current Assets Held for Sale and Discontinued Operations		✓	✓
FRS 107 (01/06)	Financial Instruments: Disclosures		✓	✓
FRS 108 (02/07)	Operating Segments			✓

	Title	FA	FR	CR
	Other Statements			
	Framework for the Preparation and Presentation of Financial Statements	✓	✓	✓
	Interpretations of Financial Reporting Standards (INT FRSS)			
INTFRS12 (03/05)	Consolidation – Special Purpose Entities			✓
INTFRS13 (07/04)	Jointly Controlled Entities – Non-Monetary Contributions by Venturers			✓
INTFRS15 (07/04)	Operating Leases – Incentives			✓
INTFRS21 (10/04)	Income Taxes – Recovery of Revalued Non-Depreciable Assets			✓
INTFRS27 (10/07)	Evaluating the Substance of Transactions Involving the Legal Form of a Lease			✓
INTFRS32 (07/04)	Intangible Assets – Web Site Costs			✓
INTFRS101 (07/07)	Changes in Existing Decommissioning, Restoration and Similar Liabilities			✓
INTFRS104 (02/07)	Determining whether an Arrangement contains a Lease			✓
INTFRS105 (01/06)	Rights to Interests arising from Decommissioning, Restoration and Environmental Rehabilitation Funds			✓
INTFRS107 (01/06)	Applying the Restatement Approach under FRS 29 Financial Reporting in Hyperinflationary Economies			✓
INTFRS108 (05/06)	Scope of FRS 102			✓
INTFRS109 (06/06)	Reassessment of Embedded Derivatives			✓
INTFRS110 (10/06)	Interim Financial Reporting and Impairment			✓
INTFRS111 (02/07)	FRS 102 – Group and Treasury Share Transactions			✓
INTFRS112 (07/07)	Service Concession Arrangements			✓
INTFRS113 (03/08)	Customer Loyalty Programmes			✓
INTFRS116	Hedges of a Net Investment in a Foreign Operation			✓
	EDs, Discussion Papers and Other Documents			
ED	FRS Small and Medium-sized Entities			✓
ED	FRS33 Simplifying Earnings Per Share			✓
ED	Proposed Improvements to IFRSs			✓
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			✓