

FA2 and FFA/FA Examinable Documents September 2025 to August 2026

FINANCIAL ACCOUNTING

The documents listed as being examinable are the latest that were *issued/ passed* prior to 31 August 2024 and will be examinable in CBEs from September 2025.

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	FA2	FFA/FA
	International Accounting Standards (IAS®Standards)/ International Financial Reporting Standards (IFRS®Standards)		
IAS 2	Inventories	✓	✓
IAS 7	Statement of Cash Flows		✓
IAS 10	Events after the Reporting Period		✓
IAS 16	Property, Plant and Equipment	✓	✓
IAS 27	Separate Financial Statements		✓
IAS 28	Investments in Associates and Joint Ventures		✓
IAS 37	Provisions, Contingent Liabilities and Contingent Assets	✓	✓
IAS 38	Intangible Assets		✓
IFRS 3	Business Combinations		✓
IFRS 10	Consolidated Financial Statements		✓
IFRS 15	Revenue from Contracts with Customers	✓	✓
IFRS 18	Presentation and Disclosure in Financial Statements (including amendments to other IFRS Accounting Standards as contained within IFRS 18)	✓	✓
	Other Statements		
	Conceptual Framework for Financial Reporting (Conceptual Framework)	✓	✓