

# FA2 and FFA/F3 Examinable Documents September 2016 to August 2017

## FINANCIAL ACCOUNTING

The documents listed as being examinable are the latest that were *issued/passed* prior to 1st September 2015 and will be examinable in CBEs

from September 2016 and in paper-based exams in the December 2016 and June 2017 sessions.

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/F3
	<b>International Accounting Standards (IASs)/International Financial Reporting Standards (IFRSs)</b>		
IAS 1	Presentation of Financial Statements	✓	✓
IAS 2	Inventories	✓	✓
IAS 7	Statement of Cash Flows		✓
IAS 10	Events after the Reporting Period		✓
IAS 16	Property, Plant and Equipment	✓	✓
IAS 18	Revenue	✓*	✓*
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		✓
	<b>Other Statements</b>		
	The Conceptual Framework for Financial Reporting	✓	✓

Notes:

\* IAS 18 will continue to be the standard examined in relevant questions in these papers. The new IFRS 15 *Revenue from contracts with customers* will not be introduced in these papers for the period covered by this examinable documents list.