

# FIA and F3 Examinable Documents

## December 2011 to January 2014\*\*

### FINANCIAL REPORTING

June 2013 and December 2013 examination 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.

The documents listed as being examinable are the latest that were *issued/passed* prior to 30th September 2010 and will be examinable in the

	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	Consolidated and Separate Financial Statements		✓*
IAS 28	Investments in Associates		✓*
IAS 37	Provisions, Contingent Liabilities and Contingent Assets	✓	✓
IAS 38	Intangible Assets		✓
IFRS 3	Business Combinations		✓
	<b>Other Statements</b>		
	Framework for the Preparation and Presentation of Financial Statements	✓*	✓*

Note:

It would normally be the case that examinations in 2013 would be based on regulation and legislation issued/passed on or before 30 September 2012. ACCA made an exception when these papers were launched in December 2011 and extended the period for the examinable documents with a cut-off date of 30 September 2010 (including the version of the Framework prior to the changes to two chapters in September 2010) being effective for exams right through to the end of exam year 2012. This has now been extended to cover exam year 2013.

The changes to the Framework and other standards since that date will be introduced into these papers for examination year 2014.