

FIA and F3 Examinable Documents

December 2011 to January 2013**

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/passed* prior to 30th September 2010 and will be examinable in December 2011, June 2012 and December 2012 examination sessions**.

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 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
	International Accounting Standards (IASs)/International Financial Reporting Standards (IFRSs)		
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		✓
	Other Statements		
	Framework for the Preparation and Presentation of Financial Statements	✓*	✓*

Note:

- * The Conceptual Framework was issued 28 September 2010. Given the proximity to the cut off ACCA has made the decision that in the interests of all stakeholders this revised document will not be examined and any questions relating to the framework will be based on the documents listed in the above table.
- ** It would normally be the case that examinations in 2012 would be based on regulation and legislation issued/passed on or before 30 September 2011. As the first examination session of FIA/new F3 papers is December 2011 ACCA have decided that it would be not be in the interest of stakeholders to have learning materials applicable to only one examination session. Unless IASB release regulation that significantly affects the above papers the above table of examinable documents based on regulation in existence as at 30 September 2010 will be examinable for examinations in December 2011, throughout 2012 until the end of January 2013.