

F3 International Examinable Documents January to November 2011

Knowledge of new examinable regulations issued by 30th September will be required in examination sessions being held in the following calendar year. 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* prior to 30th September 2010 and will be examinable until 30 November 2011 examination session.

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	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 8	Accounting Policies, Changes in Accounting Estimates and Errors	✓
IAS 10	Events after the Reporting Period	✓
IAS 11	Construction Contracts	
IAS 12	Income Taxes	
IAS 16	Property, Plant and Equipment	✓
IAS 17	Leases	
IAS 18	Revenue	✓
IAS 19	Employee Benefits	
IAS 20	Accounting for Government Grants and Disclosure of Government Assistance	
IAS 21	The Effects of Changes in Foreign Exchange Rates	
IAS 23	Borrowing Costs	
IAS 24	Related Party Disclosures	
IAS 27	Consolidated and Separate Financial Statements	
IAS 28	Investments in Associates	
IAS 29	Financial Reporting in Hyperinflationary Economies	
IAS 31	Interests in Joint Ventures	
IAS 32	Financial Instruments: Presentation	
IAS 33	Earnings per Share	
IAS 34	Interim Financial Reporting	
IAS 36	Impairment of Assets	
IAS 37	Provisions, Contingent Liabilities and Contingent Assets	✓
IAS 38	Intangible Assets	✓
IAS 39	Financial Instruments: Recognition and Measurement	
IAS 40	Investment Property	
IAS 41	Agriculture	
IFRS 1	First-time Adoption of International Financial Reporting Standards	
IFRS 2	Share-based Payment	
IFRS 3(revised)	Business Combinations	
IFRS 5	Non-Current Assets Held for Sale and Discontinued Operations	
IFRS 7	Financial Instruments: Disclosures	

IFRS 8	Operating Segments	
IFRS 9	Financial Instruments	
	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.