

ADVANCE NOTICE - EXAMINABLE LEGISLATION FOR EXAMS UP TO AND INCLUDING MARCH 2013

The syllabuses for both Papers F1 – Financial Operations and for F2 – Financial Management include International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs) as examinable topics.

For the examinations, the following Standards are examinable in Paper F1:

IASs 1 (revised), 2, 7, 8, 10, 11, 12, 16, 17, 18, 23, 24, 27, 32, 36, 37, 38 and 39; and IFRSs 3 (revised), 5 and 8.

For the examinations, the following Standards are examinable in Paper F2:

IASs 1, 7, 19, 21, 27, 28, 29, 31, 32, 33 and 39; and IFRSs, 2, 3, 5 (but only in respect of subsidiaries held for disposal), 7 and 8.

Finally, candidates sitting Paper F1 and/or Paper F2 should also check the content of the website for the International Accounting Standards Board. This website provides useful summaries of all extant Standards as well as details of current developments and ongoing projects: <http://www.iasb.org/Home.htm>

IMPORTANT NOTICE: The references to IAS 1 and IFRS 3 above refer to *IAS 1 revised, which came into effect for the annual periods beginning on or after 1 January 2009; and IFRS 3 revised, which is applicable to accounting periods starting on or after 1 July 2009.*