

CAT International Examinable Documents June 2008

The documents listed as being examinable are the latest that were *issued* prior to 31 May of the same year for the December examinations, and 30 November of the previous year for the June examinations.

FINANCIAL REPORTING

Knowledge of new examinable regulations will not be required until at least six calendar months after the last day of the month in which the document was *issued*, or the legislation passed. 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	Paper 3	Paper 6
	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 16	Property, Plant and Equipment	✓	✓
IAS 18	Revenue	✓	✓
IAS 27	Consolidated and Separate Financial Statements		✓
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	✓	✓