

CAT UK 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
	Statements of Standard Accounting Practice (SSAPs)		
SSAP 9	Stocks and long-term contracts	✓	✓
SSAP 13	Accounting for research and development		✓
	Financial Reporting Standards (FRSs)		
FRS 1	Cash Flow Statements		✓
FRS 3	Reporting Financial Performance		✓
FRS 10	Goodwill and Intangible Assets		✓
FRS 11	Impairment of Fixed Assets and Goodwill		✓
FRS 12	Provisions, Contingent Liabilities and Contingent Assets	✓	✓
FRS 15	Tangible Fixed Assets	✓	✓
FRS 18	Accounting Policies	✓	✓
FRS 21	Events After the Balance Sheet Date		✓
	Other Statements		
	Statement of Principles for Financial Reporting	✓	✓