

Examinable Documents December 2025 and June 2026

DIPLOMA IN INTERNATIONAL FINANCIAL REPORTING

Knowledge of the new examinable regulations issued by 31 August will be required in examination sessions being held in the following exam 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 31 August 2024 and will be examinable in the December 2025 and June 2026 examination sessions.

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.

| | IFRS® Accounting Standards |
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| IAS 2 | Inventories |
| IAS 8 | Basis of Preparation of Financial Statements |
| IAS 10 | Events after the Reporting Period |
| IAS 12 | Income Taxes |
| IAS 16 | Property, Plant and Equipment |
| 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 | Separate Financial Statements |
| IAS 28 | Investments in Associates and Joint Ventures |
| IAS 32 | Financial Instruments: Presentation |
| IAS 33 | Earnings per Share |
| IAS 36 | Impairment of Assets |
| IAS 37 | Provisions, Contingent Liabilities and Contingent Assets |
| IAS 38 | Intangible Assets |
| IAS 40 | Investment Property |
| IAS 41 | Agriculture |
| IFRS 2 | Share-based Payment |
| IFRS 3 | Business Combinations |
| IFRS 5 | Non-current Assets Held for Sale and Discontinued Operations |
| IFRS 6 | Exploration for and Evaluation of Mineral Resources |
| IFRS 8 | Operating Segments |
| IFRS 9 | Financial Instruments |
| IFRS 10 | Consolidated Financial Statements |
| IFRS 11 | Joint Arrangements |
| IFRS 12 | Disclosure of Interests in Other Entities |
| IFRS 13 | Fair Value Measurement |
| IFRS 15 | Revenue from Contracts with Customers |
| IFRS 16 | Leases |
| IFRS 18 | Presentation and Disclosure in Financial Statements (<i>Including amendments to other IFRS Accounting Standards as contained within IFRS 18</i>) |

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| IFRS 19 | Subsidiaries without Public Accountability: Disclosures |
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| | IFRS for SMEs® Accounting Standard |
| IFRS for SMEs | International Financial Reporting Standard for Small and Medium-Sized Entities (IFRS for SMEs) |
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| | IFRS Sustainability Disclosure Standards |
| IFRS S1 | General Requirements for Disclosure of Sustainability-related Financial Information |
| IFRS S2 | Climate-related Disclosures |
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| | Other Statements |
| | Conceptual Framework for Financial Reporting (Conceptual Framework) |
| | Handbook of the International Code of Ethics for Professional Accountants – Part 1 (Sections 100, 110-115 and 120) |