

Examinable Documents December 2026 and June 2027

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 2025 and will be examinable in the December 2026 and June 2027 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
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
IFRS 19	Subsidiaries without Public Accountability: Disclosures

	IFRS for SMEs® Accounting Standard
IFRS for SMEs	International Financial Reporting Standard for Small and Medium-Sized Entities (IFRS for SMEs)
	IFRS Sustainability Disclosure Standards
IFRS S1	General Requirements for Disclosure of Sustainability-related Financial Information
IFRS S2	Climate-related Disclosures
	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)