

		Financial Accounting	Corporate Reporting	Advanced Corporate Reporting	Auditing	Audit Practice & A.S.
	Framework for the Preparation and Presentation of Financial Statements	1	2	3	2	3
<b>International Accounting Standards (IASs and IFRSs)</b>						
IAS 1	Presentation of Financial Statements	1	2	3	2	2
IAS 2	Inventories	2	2	3	2	2
IAS 7	Statement of Cash Flows	1(i)	2	3	N/A	1
IAS 8	Accounting Policies, changes in Accounting Estimates and Errors	1	2	3	2	2
IAS 10	Events After the Reporting Period	2	2	3	2	2
IAS 11	Construction contracts	N/A	2	3	2	2
IAS 12	Income Taxes	N/A	2	3	N/A	2
IAS 16	Property, Plant and Equipment	2	2	3	N/A	2
IAS 17	Leases	N/A	2	3	N/A	2
IAS 18	Revenue	2	2	3	2	2
IAS 19	Employee Benefits	N/A	N/A	2	N/A	N/A
IAS 20	Accounting of Government Grants and Disclosure of Government Assistance	2	2	3	2	2
IAS 21	The Effects of Changes in Foreign Exchange Rates	2(v)	2(ii)	3	N/A	2
IAS 23	Borrowing Costs	N/A	2	3	2	2
IAS 24	Related Party Disclosures	N/A	N/A	3	N/A	2
IAS 26	Accounting and Reporting by Retirement Benefit Plans	N/A	N/A	1	N/A	N/A
IAS 27	Consolidated and Separate Financial Statements	N/A	2(ii), (iii)	3	N/A	2
IAS 28	Investments in Associates N/A 2(ii), (iii) N/A	N/A	2(ii), (iii)	3	N/A	1
IAS 31	Interests in Joint Ventures	N/A	1	2	1	2
IAS 32	Financial Instruments: Presentation	N/A	1	2	N/A	1
IAS 33	Earning per Share	N/A	2(iv)	3	N/A	2
IAS 34	Interim Financial Reporting	N/A	1	2	N/A	2
IAS 36	Impairment of Assets	N/A	N/A	3	N/A	2
IAS 37	Provisions, Contingent Liabilities and Contingent Assets	2	2	3	N/A	1
IAS 38	Intangible Assets	2	2	3	2	2
IAS 39	Financial Instruments: Recognition and Measurement	N/A	1	2	N/A	1
IAS 40	Investment Property	N/A	2	3	1	2
IAS 41	Agriculture	N/A	1	1	N/A	N/A
IFRS 1	First Time Adoption of International Financial Reporting Standards	N/A	2	3	2	2
IFRS 2	Share - Based Payment	N/A	N/A	1	N/A	N/A
IFRS 3	Business Combinations	N/A	2	3	2	1
IFRS 5	Non-current Assets Held for Sale and Discontinued Operations	N/A	2	3	N/A	2
IFRS 7	Financial Instruments: Disclosures	N/A	1	1	N/A	1
IFRS 8	Operating Segments	N/A	2	2	N/A	2

See notes (i) to (v) overleaf

## Notes:

- (i) Cash flow statements for groups will be examined at P1 and P2 only.
- (ii) Closing rate method of foreign currency consolidation only examinable.
- (iii) Piecemeal acquisition or disposal and sub subsidiaries not included.
- (iv) Basic earnings per share only examinable.
- (v) Examinable in so far as it relates to individual entities or original branches.

Miscellaneous Technical Statements		Advanced Corporate Reporting	Audit Practice & A.S.
M9	Accounting for goods sold subject to reservation of title	2	2
M13	The Accountants Report on Profit Forecasts	2	2
M14	Reports on Accounts of Sole Traders and Partnerships	N/A	2
M18	Examining and Reporting on Applications for Capital Grants from the IDA	N/A	2
M21	Directors Obligations under Section 40 of the Companies (Amendment) Act 1983	N/A	2
M22	Credit Unions	N/A	1
M31	Accounting for the redemption and purchase of own shares by companies in the Republic of Ireland	1	N/A
M32	Related Party Disclosures	2	2
M33	Guidances For Reporting Accountants On Reporting to Revenue IRD IFSC Certificate Condition 3(d)	1	N/A
M39	Reporting to third parties	2	N/A
M46	Reportint to the Financial Regulator under the central Bank and Financial Services Authority of Ireland Act 2004	N/A	1
M47	Guidance for reporting in accordance with the Client Money Requirments issued by the Financial Regulator in February 2002	N/A	1

## Research Papers and Learned Journals

Details of current Research Papers and Learned Journals examinable at the Professional 2 stage are published in the Syllabus and Exam area of the Institute's website, [www.cpaireland.ie](http://www.cpaireland.ie) (for each subject at this stage).

Statements of Insolvency Practice		
		Advanced Corporate Reporting
SIP	Explanatory Foreword* (October 1996)	1
SIP1	A Receivers responsibility for the company's records* (October 1996)	1
SIP2	A Liquidators investigation into the affairs of an insolvent company	1
SIP7	Preparation of insolvency office holders receipts and payments Accounts* (October 1996)	1
SIP8	Conduct at Meeting of Creditors * (Feb 1997)	1
SIP9	Remuneration of Insolvency Office holders in Ireland* (September 1997)	1
SIP10	Proxy Forms* (February 1997)	1
SIP11	The handling of funds in formal Insolvency Appointments* (September 1997)	1
SIP13	Acquisition of assets of Insolvent Companies by Directors	1
SIP14	Receivers Responsibility to Preferential Creditors	1
SIP15	Dealing with employee claims	1
SIP16	Taxation matters of practice	1
SIP17	Guidance for members of the committee of inspection in court and in creditors' voluntary liquidations	1

Practice Notes			
		Auditing	Audit Practice & A.S.
301	Charities (Republic of Ireland)	N/A	1
308	Guidance for Internal Auditors	1	1
401	Bank Reports for Audit purposes	2	1
405	Attendance at Stocktaking	2	3

Ethics			
		Auditing	Audit Practice & A.S.
CPA - Code Ethics		2	3
APB Ethical Standards		2	3
- Ethical Standard 1		2	3
- Ethical Standard 2		2	3
- Ethical Standard 3		2	3
- Ethical Standard 4		2	3
- Ethical Standard 5		2	3
- Glossary		2	3
- ES Provisions for Smaller Entities		2	3
- Ethical Standard for Reporting Accountants		2	3

<b>International Standards on Auditing (UK and Ireland)</b>			
		Auditing	Audit Practice & A.S.
	Glossary of terms	2	3
	ISQC (UK and Ireland)	2	3
ISA 200	Objective and general principles governing an audit of financial statements	2	3
ISA 210	Terms of audit engagements	2	3
ISA 220	Quality control for audits of historical financial information	2	3
ISA 230	(Revised) Audit Documentation	2	3
ISA 240	The auditor's responsibility to consider fraud in an audit of financial statements	2	3
ISA 250	Consideration of laws and regulations in an audit of financial statements	2	3
ISA 260	Communication of audit matters with those charged with governance	2	3
ISA 300	Planning an audit of financial statements	2	3
ISA 315	Obtaining an understanding of the entity and its environment and assessing the risks of material misstatement	2	3
ISA 320	Audit materiality	2	3
ISA 330	The auditor's procedures in response to assessed risks	2	3
ISA 402	Audit considerations relating to entities using service organisations	2	3
ISA 500	Audit evidence	2	3
ISA 501	Audit evidence - additional considerations for specific items	2	3
ISA 505	External confirmations	2	3
ISA 510	Initial engagements - opening balances and continuing engagements - opening balances	2	3
ISA 520	Analytical procedures	2	3
ISA 530	Audit sampling and other means of testing	2	3
ISA 540	Audit of accounting estimates	2	3
ISA 545	Auditing fair value measurements and disclosures	2	3
ISA 550	Related parties	2	3
ISA 560	Subsequent events	2	3
ISA 570	Going concern	2	3
ISA 580	Management Representations	2	3
ISA 600	Using the work of another auditor	2	3
ISA 610	Considering the work of internal audit	2	3
ISA 620	Using the work of an expert	2	3
ISA 700	The auditor's report on financial statements	2	3
ISA 710	710 Comparatives	2	3
ISA 720	(Revised) Section A - Other Information in Documents Containing Audited Financial Statements; Section B - The Auditor's Statutory Reporting Responsibility in Relation to Directors' Reports	2	3

## Companies Acts

References to the Companies Acts are to the Companies Acts 1963 to 2009.

N.B. It is essential to check the Institute's website [www.cpaireland.ie](http://www.cpaireland.ie) for the most recent Examinable Material Document (EMD). An updated EMD is published each November for the following year's examinations.