

Please note that **all the chapters** in the Group Statement textbook (15th edition) Volume 1 and 2 should be studied, except for the chapters and subsections of certain chapters listed below.

The chapter or sub-sections which are not examinable for FAC3704 are as follow:

IFRS 3 – Business Combinations

- Subsequent measurement and accounting: Reacquired rights/Contingent considerations/indemnification assets (Chapter sections 2.11, 2.13, 2.14).

- Advanced aspects of IFRS 3 (Chapter 9).

(Except contingent liabilities, 9.4.1 should be studied, and the summary on page 3 of Volume 2 Chapter 9 is a very nice summary of IFRS 3 which can be used for FAC3704)

IFRS 10, IFRS 11, IAS 28, IAS 7

-Classification of subsidiary, associate or joint arrangement classified as available for sale/discontinued operations as per IFRS 5 requirements (Chapter 15).

Change in ownership

-Buy-back of shares (Chapter 14.3 and 14.7).

-Rights issue by an associate (Chapter 14.6).

-Share based payments (Chapter 14.4).

Foreign operations (Chapter 16)