

CIMA – Management Level

Update on CIMA F2 Study Text 2015

The 2015 syllabus for F2 specifically excludes hedge accounting. See syllabus reference F2 – B Financial Reporting, Section 1 (c) and (d)

The following section of the F2 Study Text is included for information purposes only and should be disregarded by students preparing for examinations in this paper:

Chapter 3, Section 6

The following questions in the quick quiz should also be disregarded:

Quick Quiz questions 7 and 8

The following reference should be regarded as not examinable:

Chapter 14, Section 1.1 (elements of other comprehensive income from IAS 1)

'Cash flow hedges (may be reclassified to P/L)' – reference to Chapter 3