

Dear AA3 Level student,

As stated below, **Introduction to Sustainability Reporting** and **Introduction to Integrated Reporting** has been incorporated to the **AA31 Financial Accounting and Reporting (FAR)** of AA3 Level at basic (introductory) level.

This will be tested from **January 2018 Examination onwards**

**SPECIAL
NOTICE**

DETAILED AREA	LEVEL OF KNOWLEDGE			LEVEL OF ACTION		
	Factual	Conceptual	Procedural	Comprehension	Application	Analysis
Unit 2-Regulatory Frame work						
2.4 Introduction to Sustainability Reporting						
a. What is sustainability Report?		✓		✓		
b. Purpose of Sustainability Report		✓		✓		
2.5 Introduction to Integrated Reporting						
a. What is Integrated Reporting		✓		✓		
b. What is Integrated Report		✓		✓		
c. purpose of the Integrated Report		✓		✓		
d. Key Components of the Integrated Report		✓		✓		

You could collect the supplementary study material of this either

From **Head office / branches / information Centre**

Or

Download from our web site (www.aatsl.lk)