

Technical articles for June examination 2013 session

The following technical articles are written to explain certain difficult topics so as to assist students in preparing for the upcoming examinations. These technical articles are also listed at [AAT Learning Centre](#).

Professional Bridging Examination

Relevant paper	Topic	Author
Paper I – PBE Financial accounting	Consolidated financial statement – part 1	Patrick P H Ng & Morris Y M Kwok
Paper II – PBE Management accounting and finance	Value chain analysis	Dr C C Steve Fong
Paper II – PBE Management accounting and finance	Cash management	Y W Eric Leung
Paper III – PBE Auditing and information systems	Control activities	Karen Li

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Relevant paper	Topic	Author
Paper 4 – Business economics and financial mathematics	Capital investment appraisal techniques	Y O Lam
Paper 5 – Principles of taxation	Highlights of the revenue proposals in the 2013/14 budget	Dora Lee
Paper 6 – Fundamental of business law	International joint ventures Part 2	C K Chang, K W Sin and L P Chan
Paper 8 – Principles of auditing and management information systems	Control activities	Karen Li