

Technical articles for June 2014 examination 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 statements – part 3	Patrick P H Ng & Morris Y M Kwok
Paper II – PBE Management accounting and finance	Debtor Management	Eric Y W Leung

AAT Examination

Relevant paper	Topic	Author
Paper 4 – Business economics and financial mathematics	A Short Note on Time Value of Money, Risk Premium and Investment Decision Making	K C Chow
Paper 5 – Principles of Taxation	Highlights of the Revenue Proposals in the 2014/15 Budget	Dora Lee
Paper 6 – Fundamentals of business law	Companies Ordinance Cap 622 (Part 2)	C K Chang, K W Sin & L P Chan
Paper 8 – Principles of auditing and management information systems	Management Representation Letter	David Chow