

Technical articles for June 2015 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 – Financial Accounting	Accounting for Share-Based Payment Transactions – Part 2	Patrick Ng and Morris Kwok
Paper II – Management Accounting and Finance	Equity Financing and Debt Financing	Steve Fong
PBE Paper IV – Business Law and Taxation	Directors' Statutory Duty of Care: Companies Ordinance (Cap. 622)	Edward Tong
PBE Paper IV – Business Law and Taxation	Highlights of the Revenue Proposals in the 2015/16 Budget	Dora Lee

AAT Examination

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Paper 4 – Business Economics and Financial Mathematics	NPV and Capital Budgeting: A Short Note on Estimation of Project Cash Flows	KC Chow
Paper 5 – Principles of Taxation	Highlights of the Revenue Proposals in the 2015/16 Budget	Dora Lee
Paper 6 – Fundamentals of Business Law	Companies Ordinance Cap 622 (Part 3)	CK Chang, KW Sin and LP Chan
Paper 8 – Principles of Auditing and Management Information Systems	Seven Myths of the Audit on Going Concern	David Chow