

## Technical articles for June 2017 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	<b>How to Prepare the Statement of Changes in Equity</b>	---
Paper II – Management Accounting and Finance	<b>Traditional Costing vs. Activity-based Costing</b>	Joyce L. Wang
Paper IV – Business Law and Taxation	<b>The Price of a Contract – Consideration</b>	Edward Tong
Paper IV – Business Law and Taxation	<b>Highlights of the Revenue Proposals in the 2017/18 Budget</b>	Dora Lee

### AAT Examination

Relevant paper	Topic	Author
Paper 5 – Principles of Taxation	<b>Highlights of the Revenue Proposals in the 2017/18 Budget</b>	Dora Lee
Paper 6 – Fundamentals of Business Law	<b>The Competition Tribunal and the Tribunal System</b>	CK Chang, KW Sin and LP Chan
Paper 7– Financial Accounting	<b>How to Account for Events Occurring after the Reporting Period</b>	Rami Lam