

Technical articles for December examination 2012 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](#).

| Relevant paper | Topic | Author |
|---|---|----------------------------------|
| Paper I – PBE Financial Accounting | HKFRS 9 Financial Instruments – derecognition and impairment | Patrick P H Ng & Morris Y M Kwok |
| Paper II – PBE Management Accounting and Finance | Total quality management | Dr C C Steve Fong |
| Paper II – PBE Management Accounting and Finance | Inventory management | Y W Eric Leung |
| Paper III – PBE Auditing and Information Systems | Audit evidence | Raymond Wong & Dr Helen Wong |

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|--|---|---------------------------------|
| Paper 3 – Management Accounting and Finance | Process costing | Dr L H Wang |
| Paper 6 – Business Law and Taxation | International joint ventures (Part I) | C K Chang, K W Sin and L P Chan |
| Paper 7 – Financial Accounting | How to "create" an intangible asset in your financial statement? | Annie Mok |
| Paper 8 – Auditing and Information Systems | Audit evidence | Raymond Wong & Dr Helen Wong |