

Technical articles for December 2013 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 2	Patrick P H Ng & Morris Y M Kwok
Paper II – PBE Management accounting and finance	Performance measurement, strategy formulation and management	Dr C C Steve Fong
Paper III – PBE Auditing and information systems	Using the work of internal auditors	Dr Helen Wong & Raymond Wong
	Risk in auditing – inherent risk	Karen Li

AAT Examination

Relevant paper	Topic	Author
Paper 4 – Business economics and financial mathematics	Market analysis - the role of price in demand and supply	Y O Lam
Paper 6 – Fundamentals of business law	Companies Ordinance Cap 622 (Part 1)	C K Chang, K W Sin & L P Chan
Paper 7 – Financial accounting	To invest, to occupy or sell? A modern challenge in Hong Kong	Dr Annie Mok Michael So
Paper 8 – Principles of auditing and management information systems	Using the work of internal auditors	Dr Helen Wong & Raymond Wong
	Risk in auditing – inherent risk	Karen Li