

Technical articles for December 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	Accounting for Share-Based Payment Transactions – Part 1	Patrick P H Ng & Morris Y M Kwok
Paper II – PBE Management accounting and finance	Concepts in Investments – Risks and Returns	Eric Y W Leung
Paper II – PBE Management accounting and finance	Benchmarking	Steve C C Fong
Paper IV – PBE Business Law and Taxation	Capital Reduction under the New Companies Ordinance	Edward B W Tong

AAT Examination

Relevant paper	Topic	Author
Paper 7 – Financial Accounting	Are Your Operating Activities Cash-generating? – The Direct and Indirect Methods under HKAS 7	Olivia Leung & Annie Mok
Paper 8 – Principles of auditing and management information systems	The benefits and issues with e-commerce for businesses and consumers	David Chow