

Technical articles for December 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 II – Management Accounting and Finance	Customer Profitability Analysis in Accounting	Steve Fong
Paper IV – Business Law and Taxation	A departure from the majority rule: Unfair prejudice in the Companies Ordinance (Cap. 622)	Edward Tong

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Relevant paper	Topic	Author
Paper 6 – Fundamentals of Business Law	Companies Ordinance Cap. 622 (Part 4)	CK Chang, KW Sin and LP Chan
Paper 7 – Financial Accounting	Substance over form: The accounting definitions, classification, and treatment of leases under HKAS 17	Olivia Leung and Annie Mok
Paper 8 – Principles of Auditing and Management Information Systems	Audit Issues Arising From Liquidity Risk	David Chow