

Technical articles for December 2016 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	How to Prepare Consolidated Financial Statements by Adjustment Journal Entries	---
Paper II – Management Accounting and Finance	Strategic Cost Management	Steve Fong
Paper IV – Business Law and Taxation	Law of Torts – The Invisible Hand in Civil Law	Edward Tong

AAT Examination

Relevant paper	Topic	Author
Paper 6 – Fundamentals of Business Law	The Court of Final Appeal	CK Chang, KW Sin and LP Chan
Paper 7 – Financial Accounting	The Challenges of Accounting for Property, Plant and Equipment	Rami Lam
Paper 8 – Principles of Auditing and Management Information Systems	Fundamentals of Internal Control	David Chow