

# PROFESSIONAL BRIDGING EXAMINATION

## Paper I – PBE Financial Accounting

### **Recommended reading list**

Hong Kong Institute of Accredited Accounting Technicians Study Text, Professional Bridging Examination Paper I: PBE Financial Accounting, Kaplan Financial, 1<sup>st</sup> Edition, Kaplan Financial (HK) Limited, 2008.

Nelson Lam and Peter Lau, Intermediate Financial Reporting: An IFRS Perspective, McGraw-Hill, 2009.

Hong Kong Institute of Certified Public Accountants Members' Handbook, Volume I: Professional Accountants Ordinance & By-laws, Professional Ethics & Conduct, Hong Kong Institute of Certified Public Accountants.

Hong Kong Institute of Certified Public Accountants Members' Handbook, Volume II: Financial Reporting Standards, Hong Kong Institute of Certified Public Accountants.

Companies Ordinance, Hong Kong Law Chapter 32, HKSAR. (Also available on Internet at <http://www.legislation.gov.hk>)