Special Topics and Past Examined Questions on Financial Reporting *(for reference only)*

HKAS/ HKFRS		CLP (May 07)	Dec. 2007 S Question M	Jun. 2007 S Question M	Dec. 2006 S Question M	Jun. 2006 S Question M	Dec. 2005 S Question M	Jun. 2005 S Question M	Dec. 2004 S Question M	Jun. 2004 S Question M
1	Presentation of financial statements						✓	✓ 1-C1-f	✓	✓
2	Inventories									
7	Cash flow statements									
8	Accounting policies, changes in accounting estimates and errors								✓ I-E5 10	✓
12	Income taxes					✓ I-C1d 6	✓ II-C1f 8			
16	Property, plant and equipment	10	✓	✓		II-C1b** 2				✓ I-C1e
17	Leases	16	✓		✓ II-C1d 8	✓ I-C1d & II-C1b** 14			✓ II-C2** 7	
18	Revenue	7	✓		✓ II-C1d 6		✓ II-C1e 17			✓ I-C2 10
19	Employee benefits									✓ I-C1e 5
21	The Effects of Changes in Foreign Exchange Rates				✓ I-C1f 8	✓				
23	Borrowing costs					✓ II-Cbi 6				
24	Related party disclosures	27	✓	✓					✓ I-C3b 8	
27	Consolidated and separate financial statements	21	✓	✓ I-C3b 7		✓ I-C1d & II-C1biv 3	✓ I-C1c & IC1d** 9	✓ I-C1f 10	✓ I-C3a 7	✓ II-C3 9
28	Investments in associates									
31	Interests in joint ventures				✓ I-C1e 12	✓	✓ I-C1c & IC1d** 9			
32 & 39	Financial instruments					✓ I-C1d 6		✓ II-C2 20	✓ II-C2** 7	
33	Earnings per share						✓ I-C1d 4			
36	Impairment of assets	15	✓	✓ II-C1e 10	✓			✓ I-C1f	✓	✓ I-C1e 5
37	Provisions, contingent liabilities and contingent assets								✓ II-C2** 6	
38	Intangible assets	13	✓	✓	✓ II-C1d 11	✓		✓	✓	✓ I-C1e 5
40	Investment property	11	✓	✓ II-C1d 8	✓	✓ I-C1d & II-C1bii 13	✓			
HKFRS 2	Share-based payment	8	✓	✓ I-C3b & 3c 12	✓					
HKFRS 3	Business combinations	21	✓	✓		✓	✓ I-C1c & IC1d** 3	✓ I-E4 10		
HKFRS 5	Non-current assets held for sale and discontinued operations (Previously, Discontinuing operations)									
HKFRS 8	Operating Segments	28	✓							
AG 5 (SSAP 27)	Merger accounting for common control combinations (previously accounting for group reconstructions)			✓ I-C3a 6	✓					✓ II-C3 6
	Rights, duties and obligations of directors	4	✓	✓						
	Legal environment of business and the financial reporting framework				✓ 1-C1g 5	✓ II-E2 10	✓ I-C1	✓ I-C1e 10		✓ II-C3 6
	Professional ethics and corporate governance on financial reporting aspects							✓	✓	✓ II-E4
Total marks attributable to the materials of Module A				*43*	*50*	*60*	*50*	*50*	*45*	*46*

S : Special topics listed for the session. *I : Paper I* *I : Paper I* *C : Case quesitons*
M : Marks of the final papers for the session. *II : Paper II* *II : Paper II* *E : Essay questions*
**: The allocation of mark of the question is by estimate only (all the other as well).

Reminder:

(1) For your revision course in FPE for Financial Reporting, you may bring along your copy of HKFRSs. You would also find them useful and helpful in your examination!

(2) Additional notes can also be found in the following website: http://www.nelsoncpa.com.hk/fpe.htm

Your comments and questions would be highly appreciated. Please feel free to email Nelson at nelson@nelsoncpa.com.hk

Please use this analysis with care and analytical mind. While error and omission may exist, your own analysis and hardwork are more important.