

Table of Contents

	Page
About Wolters Kluwer Hong Kong Limited	iii
About the Author	v
Abbreviations	vii
 Section A Statement of Financial Position	
Chapter 1 Property – PPE.....	3
Chapter 2 Property – Investment Property	37
Chapter 3 Property – Lease	53
Chapter 4 Property – Borrowing Costs	87
Chapter 5 Property – Government Assistance	97
Chapter 6 Property – Non-current Asset Held for Sale and Discontinued Operations	115
Chapter 7 Property – Intangible Assets.....	147
Chapter 8 Financial Instruments.....	171
Chapter 9 Provisions, Contingent Liabilities and Contingent Assets	245
Chapter 10 Adjustments.....	279
Chapter 11 Income Tax	305
Chapter 12 Shareholder’s Equity.....	343
 Section B Statement of Comprehensive Income	
Chapter 13 Revenue	413
Chapter 14 Construction Contracts	445
Chapter 15 Employee Benefits.....	473
Chapter 16 Share-based Payment	513
Chapter 17 Earnings Per Share	545
 Section C Statement of Cash Flows	
Chapter 18 Statement of Cash Flows.....	581
 Section D Note to Accounts	
Chapter 19 Disclosure – Segment Reporting.....	609
Chapter 20 Disclosure – Related Party Transactions.....	631
Chapter 21 Disclosures – Fair Value Measurement.....	651

	Page
Section E Consolidation	
Chapter 22 Principles of Consolidation	671
Chapter 23 Accounting for Subsidiaries	697
Chapter 24 Accounting for Associates and Joint Arrangements.....	793
Chapter 25 Foreign Currency Transaction.....	823
Index	851