



## MEMBERS' HANDBOOK CONTENTS OF VOLUME II

(Updated to February 2019)

		<i>Issue/(Review date)</i>
<b>PREFACE AND FRAMEWORK</b>		
PREFACE	<a href="#">Preface to Hong Kong Financial Reporting Standards</a> .....	10/06(4/15)
CONCEPTUAL FRAMEWORK	<a href="#">Conceptual Framework for Financial Reporting 2010</a> .....	10/10
CONCEPTUAL FRAMEWORK (Revised)	<a href="#">Conceptual Framework for Financial Reporting 2018</a> .....	6/18
<b>HONG KONG ACCOUNTING STANDARDS (HKAS)</b>		
HKAS 1 Revised	<a href="#">Presentation of Financial Statements</a> .....	12/07(1/19)
HKAS 2	<a href="#">Inventories</a> .....	3/04(9/18)
HKAS 7	<a href="#">Statement of Cash Flows</a> .....	12/04(8/17)
HKAS 8	<a href="#">Accounting Policies, Changes in Accounting Estimates and Errors</a> .....	9/04(1/19)
HKAS 10	<a href="#">Events after the Reporting Period</a> .....	3/04(9/18)
HKAS 11	<a href="#">Construction Contracts</a> .....	12/04(9/18)
HKAS 12	<a href="#">Income Taxes</a> .....	11/04(9/18)
HKAS 16	<a href="#">Property, Plant and Equipment</a> .....	11/05(9/18)
HKAS 17	<a href="#">Leases</a> .....	12/04(9/18)
HKAS 18	<a href="#">Revenue</a> .....	11/04(9/18)
HKAS 19 (2011)	<a href="#">Employee Benefits</a> .....	7/11(9/18)
HKAS 20	<a href="#">Accounting for Government Grants and Disclosure of Government Assistance</a> .....	12/04(9/18)
HKAS 21	<a href="#">The Effects of Changes in Foreign Exchange Rates</a> .....	3/04(9/18)
HKAS 23 Revised	<a href="#">Borrowing Cost</a> .....	6/07(9/18)
HKAS 24 Revised	<a href="#">Related Party Disclosures</a> .....	11/09 (11/16)
HKAS 26	<a href="#">Accounting and Reporting by Retirement Benefit Plans</a> .....	8/04
HKAS 27 (2011)	<a href="#">Separate Financial Statements</a> .....	6/11(9/18)
HKAS 28 (2011)	<a href="#">Investments in Associates and Joint Ventures</a> .....	6/11(9/18)

		<i>Issue/(Review date)</i>
HKAS 29	<a href="#">Financial Reporting in Hyperinflationary Economies</a> .....	3/04(4/10)
HKAS 32	<a href="#">Financial Instruments: Presentation</a> .....	11/04(9/18)
HKAS 33	<a href="#">Earnings per Share</a> .....	3/04(9/18)
HKAS 34	<a href="#">Interim Financial Reporting</a> .....	10/04(9/18)
HKAS 36	<a href="#">Impairment of Assets</a> .....	8/04(9/18)
HKAS 37	<a href="#">Provisions, Contingent Liabilities and Contingent Assets</a> .....	11/04(9/18)
HKAS 38	<a href="#">Intangible Assets</a> .....	8/04(9/18)
HKAS 39	<a href="#">Financial Instruments: Recognition and Measurement</a> .....	1/06(9/18)
HKAS 40	<a href="#">Investment Property</a> .....	11/05(9/18)
HKAS 41	<a href="#">Agriculture</a> .....	12/04(9/18)
<b>HONG KONG FINANCIAL REPORTING STANDARDS (HKFRS)</b>		
HKFRS 1 Revised	<a href="#">First-time Adoption of Hong Kong Financial Reporting Standards</a> .....	12/08(9/18)
HKFRS 2	<a href="#">Share-based Payment</a> .....	4/04(9/18)
HKFRS 3 Revised	<a href="#">Business Combinations</a> .....	3/08(1/19)
HKFRS 4	<a href="#">Insurance Contracts</a> .....	3/06(9/18)
HKFRS 5	<a href="#">Non-current Assets Held for Sale and Discontinued Operations</a> .....	8/04(9/18)
HKFRS 6	<a href="#">Exploration for and Evaluation of Mineral Resources</a> .....	2/05(2/10)
HKFRS 7	<a href="#">Financial Instruments: Disclosures</a> .....	9/05(9/18)
HKFRS 8	<a href="#">Operating Segments</a> .....	3/07(12/16)
HKFRS 9 (2014)	<a href="#">Financial Instruments</a> .....	09/14 (9/18)
HKFRS 10	<a href="#">Consolidated Financial Statements</a> .....	6/11(9/18)
HKFRS 11	<a href="#">Joint Arrangements</a> .....	6/11(12/16)
HKFRS 12	<a href="#">Disclosure of Interests in Other Entities</a> .....	6/11(9/18)
HKFRS 13	<a href="#">Fair Value Measurement</a> .....	6/11(9/18)
HKFRS 14	<a href="#">Regulatory Deferral Accounts</a> .....	2/14(1/17)
HKFRS 15	<a href="#">Revenue from Contracts with Customers</a> .....	7/14(9/18)
HKFRS 16	<a href="#">Leases</a> .....	5/16
HKFRS 17	<a href="#">Insurance Contracts</a> .....	1/18
ANNUAL IMPROVEMENTS	<a href="#">Annual Improvements to HKFRSs 2015-2017 Cycle</a> .....	2/18

**HONG KONG (IFRIC) INTERPRETATIONS (HK(IFRIC)-Int)**

HK(IFRIC)-Int 1	<a href="#">Changes in Existing Decommissioning, Restoration and Similar Liabilities..</a>	8/04(7/10)
HK(IFRIC)-Int 2	<a href="#">Members' Shares in Co-operative Entities and Similar Instruments .....</a>	2/05(9/18)
HK(IFRIC)-Int 4	<a href="#">Determining whether an Arrangement contains a Lease .....</a>	2/05(9/18)
HK(IFRIC)-Int 5	<a href="#">Rights to Interests arising from Decommissioning, Restoration and Environmental Rehabilitation Funds .....</a>	2/05(9/18)
HK(IFRIC)-Int 6	<a href="#">Liabilities arising from Participating in a Specific Market – Waste Electrical and Electronic Equipment.....</a>	9/05
HK(IFRIC)-Int 7	<a href="#">Applying the Restatement Approach under HKAS 29 <i>Financial Reporting in Hyperinflationary Economies</i> .....</a>	1/06(7/10)
HK(IFRIC)-Int 9	<a href="#">Reassessment of Embedded Derivatives .....</a>	5/06(2/14)
HK(IFRIC)-Int 10	<a href="#">Interim Financial Reporting and Impairment .....</a>	9/06(9/18)
HK(IFRIC)-Int 12	<a href="#">Service Concession Arrangements .....</a>	3/07(9/18)
HK(IFRIC)-Int 13	<a href="#">Customer Loyalty Programmes.....</a>	9/07(9/18)
HK(IFRIC)-Int 14	<a href="#">HKAS 19 —The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction .....</a>	9/07(11/16)
HK(IFRIC)-Int 15	<a href="#">Agreements for the Construction of Real Estate .....</a>	8/08(9/18)
HK(IFRIC)-Int 16	<a href="#">Hedges of a Net Investment in a Foreign Operation.....</a>	8/08(9/18)
HK(IFRIC)-Int 17	<a href="#">Distributions of Non-cash Assets to Owners .....</a>	12/08(9/18)
HK(IFRIC)-Int 18	<a href="#">Transfers of Assets from Customers.....</a>	2/09(9/18)
HK(IFRIC)-Int 19	<a href="#">Extinguishing Financial Liabilities with Equity Instruments .....</a>	12/09(9/18)
HK(IFRIC)-Int 20	<a href="#">Stripping Costs in the Production Phase of a Surface Mine .....</a>	11/11
HK(IFRIC)-Int 21	<a href="#">Levies .....</a>	6/13
HK(IFRIC)-Int 22	<a href="#">Foreign Currency Transactions and Advance Consideration .....</a>	6/17(9/18)
HK(IFRIC)-Int 23	<a href="#">Uncertainty over Income Tax Treatments .....</a>	7/17

**HONG KONG INTERPRETATIONS (HK-Int)\***

HK-Int 4	<a href="#">Leases – Determination of the Length of Lease Term in respect of Hong Kong Land Leases .....</a>	6/06 (12/09)
HK-Int 5	<a href="#">Presentation of Financial Statements – Classification by the Borrower of a Term Loan that Contains a Repayment on Demand Clause .....</a>	11/10

Note: \* With effect from 24 May 2005, all Interpretations that are developed locally by the Institute are named Hong Kong Interpretations.

**HONG KONG (SIC) INTERPRETATIONS (HK(SIC)-Int)**

HK(SIC)-Int 10	<a href="#">Government Assistance – No Specific Relation to Operating Activities .....</a>	12/04(8/10)
HK(SIC)-Int 15	<a href="#">Operating Leases – Incentives .....</a>	12/04(9/10)
HK(SIC)-Int 25	<a href="#">Income Taxes – Changes in the Tax Status of an Enterprise or its Shareholders .....</a>	12/04(8/10)
HK(SIC)-Int 27	<a href="#">Evaluating the Substance of Transactions Involving the Legal Form of a Lease.....</a>	12/04(9/18)

		<i>Issue/(Review date)</i>
HK(SIC)-Int 29	<a href="#">Service Concession Arrangements: Disclosures</a> .....	12/04(8/10)
HK(SIC)-Int 31	<a href="#">Revenue – Barter Transactions Involving Advertising Services</a> .....	12/04(9/18)
HK(SIC)-Int 32	<a href="#">Intangible Assets – Web Site Costs</a> .....	12/04(9/18)
GLOSSARY	<a href="#">Glossary of Terms Relating to Hong Kong Financial Reporting Standards</a> .....	3/08(11/14)
<b>HONG KONG FINANCIAL REPORTING STANDARD FOR PRIVATE ENTITIES (HKFRS-PE)</b>		
HKFRS-PE	<a href="#">HONG KONG FINANCIAL REPORTING STANDARD FOR PRIVATE ENTITIES</a> .....	4/10 (9/15)
HKFRS-PE (Revised)	<a href="#">HONG KONG FINANCIAL REPORTING STANDARD FOR PRIVATE ENTITIES (REVISED)</a> .....	5/17
<b>SMALL AND MEDIUM-SIZED ENTITY FINANCIAL REPORTING FRAMEWORK AND FINANCIAL REPORTING STANDARD (SME-FRF &amp; SME-FRS)</b>		
SME-FRF & SME-FRS (Revised)	<a href="#">SME-FRF &amp; SME-FRS (Revised)</a> .....	3/14(12/15)
SME-FRF & SME-FRS (Revised February 2019)	<a href="#">SME-FRF &amp; SME-FRS (Revised February 2019)</a> .....	2/19
<b>ACCOUNTING GUIDELINES (AG)</b>		
AG 1	<a href="#">Preparation and Presentation of Accounts from Incomplete Records</a> .....	3/84
AG 5	<a href="#">Merger Accounting for Common Control Combinations</a> .....	05/11 (11/13)
AG 7	<a href="#">Preparation of Pro Forma Financial Information for Inclusion in Investment Circulars</a> .....	3/06
<b>ACCOUNTING BULLETINS (AB)</b>		
AB 3 (Revised)	<a href="#">Guidance on Disclosure of Directors’ Remuneration</a> .....	11/17
AB 4	<a href="#">Guidance on the Determination of Realised Profits and Losses in the Context of Distributions under the Hong Kong Companies Ordinance....</a>	5/10
AB 5	<a href="#">Guidance for the Preparation of a Business Review under the Hong Kong Companies Ordinance Cap. 622</a> .....	7/14
AB 6	<a href="#">Guidance on the Requirements of Section 436 of the Hong Kong Companies Ordinance Cap. 622</a> .....	6/15