



# MEMBERS' HANDBOOK

## Update No. 9

(Issued December 2004)

<u>Document Reference and Title</u>	<u>Instructions</u>	<u>Explanations</u>
<b><u>VOLUME II</u></b>		
<a href="#">Contents of Volume II</a>	Replace contents pages with revised contents pages	Revised contents pages
<b>HONG KONG ACCOUNTING STANDARDS (HKAS)</b>		
Contents of Volume II – HKAS	Replace contents page 1 with revised contents page 1.	Revised contents page
<a href="#">HKAS 7 Cash Flow Statements</a>	Insert these pages after HKAS 2.	New Standard
<a href="#">HKAS 11 Construction Contracts</a>	Replace page 9 with revised page 9.	Revised Page
<a href="#">HKAS 17 Leases</a>	Insert these pages after HKAS 16.	New Standard
<a href="#">HKAS 19 Employee Benefits</a>	Insert these pages after HKAS 18.	New Standard
<a href="#">HKAS 20 Accounting for Government Grants and Disclosure of Government Assistance</a>	Insert these pages after HKAS 19.	New Standard
<a href="#">HKAS 23 Borrowing Costs</a>	Insert these pages after HKAS 21.	New Standard
<a href="#">HKAS 24 Related Party Disclosures</a>	Insert these pages after HKAS 23.	New Standard
<a href="#">HKAS 27 Consolidated and Separate Financial Statements</a>	Discard the existing Standard and replace with the revised Standard	Revised Standard

<a href="#"><u>HKAS 30</u></a> <a href="#"><u>Disclosures in the Financial Statements of Banks and Similar Financial Institutions</u></a>	Insert these pages after HKAS 29.	New Standard
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<a href="#"><u>HKAS 31</u></a> <a href="#"><u>Investments in Joint Ventures</u></a>	Insert these pages after HKAS 30.	New Standard
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<a href="#"><u>HKAS 40</u></a> <a href="#"><u>Investment Property</u></a>	Insert these pages after HKAS 39.	New Standard
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<a href="#"><u>HKAS 41</u></a> <a href="#"><u>Agriculture</u></a>	Insert these pages after HKAS 40.	New Standard
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**INTERPRETATIONS (HKAS-Int)**

Contents of Volume II – HKAS-Int	Replace contents page 1 with revised contents page 1.	Revised contents page
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<a href="#"><u>HKAS-Int 10</u></a> <a href="#"><u>Government Assistance – No Specific Relation to Operating Activities</u></a>	Insert these pages after the contents of Volume II – HKAS-Int.	New Interpretation
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<a href="#"><u>HKAS-Int 13</u></a> <a href="#"><u>Jointly Controlled Entities – Non-Monetary Contributions by Venturers</u></a>	Insert these pages after HKAS-Int 12.	New Interpretation
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<a href="#"><u>HKAS-Int 15</u></a> <a href="#"><u>Operating Leases – Incentives</u></a>	Insert these pages after HKAS-Int 13.	New Interpretation
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<a href="#"><u>HKAS-Int 21</u></a> <a href="#"><u>Income Taxes – Recovery of Revalued Non-Depreciable Assets</u></a>	Insert these pages after HKAS-Int 15.	New Interpretation
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<a href="#"><u>HKAS-Int 25</u></a> <a href="#"><u>Income Taxes – Changes in the Tax Status of an Enterprise or Its Shareholders</u></a>	Insert these pages after HKAS-Int 21.	New Interpretation
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<a href="#"><u>HKAS-Int 27</u></a> <a href="#"><u>Evaluating the Substance of Transaction Involving the Legal Form of a Lease</u></a>	Insert these pages after HKAS-Int 25.	New Interpretation
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<a href="#"><u>HKAS-Int 29</u></a> <a href="#"><u>Disclosure – Service Concession Arrangements</u></a>	Insert these pages after HKAS-Int 27.	New Interpretation
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<u>HKAS-Int 31</u> <u>Revenue – Barter Transactions</u> <u>Involving Advertising Services</u>	Insert these pages after HKAS-Int 29.	New Interpretation
<u>HKAS-Int 32</u> <u>Intangible Assets – Web Site</u> <u>Costs</u>	Insert these pages after HKAS-Int 31.	New Interpretation