



MEMBERS' HANDBOOK

Update No. 11

(Issued February 2005)

<u>Document Reference and Title</u>	<u>Instructions</u>	<u>Explanations</u>
1. <u>VOLUME II</u>		
CONTENTS PAGES		
Contents of Volume II	Replace contents pages 1 to 7 with revised contents pages i to v.	Revised contents pages
Section contents of Volume II	Discard the following existing section contents pages: Contents of Volume II – Preface & Framework Contents of Volume II – HKAS Contents of Volume II – HKFRS Contents of Volume II – HKAS-Int Contents of Volume II – HKFRS-Int Contents of Volume II – AG Contents of Volume II – AB Contents of Volume II – SSAP Contents of Volume II – SSAP-Int Contents of Volume II – IAG	Section contents pages withdrawn

HONG KONG ACCOUNTING STANDARDS (HKAS)

<u>HKAS 19 Amendment Actuarial Gains and Losses, Group Plans and Disclosures</u>	Insert these pages after HKAS 19.	Amendment to Standard
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<u>HKAS 39 Amendment Transition and Initial Recognition of Financial Assets and Financial Liabilities</u>	Insert these pages after HKAS 39.	Amendment to Standard
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HONG KONG FINANCIAL REPORTING STANDARDS (HKFRS)

<u>HKFRS 6 Exploration for and Evaluation of Mineral Resources</u>	Insert these pages after HKFRS 5.	New Standard
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INTERPRETATIONS (HKAS-Int)

<u>HKAS-Int 12 Amendment Scope of HKAS-Int 12 Consolidation – Special Purpose Entities</u>	Insert these pages after HKAS-Int 12.	Amendment to Interpretation
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INTERPRETATIONS (HKFRS-Int)

<u>HKFRS-Int 2 Members' Shares in Co-operative Entities and Similar Instruments</u>	Insert these pages after HKFRS-Int 1.	New Interpretation
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<u>HKFRS-Int 3 Emission Rights</u>	Insert these pages after HKFRS-Int 2.	New Interpretation
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<u>HKFRS-Int 4 Determining whether an Arrangement contains a Lease</u>	Insert these pages after HKFRS-Int 3.	New Interpretation
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<u>HKFRS-Int 5 Rights to Interests arising from Decommissioning, Restoration and Environmental Rehabilitation Funds</u>	Insert these pages after HKFRS-Int 4.	New Interpretation
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2. **VOLUME III**

[Contents of Volume III](#)

Replace contents page i with revised contents page i. Revised contents page

PREFACE TO HONG KONG STANDARDS ON QUALITY CONTROL, AUDITING, ASSURANCE AND RELATED SERVICES

Divider
Preface to Hong Kong Standards on Quality Control, Auditing, Assurance and Related Services

Insert the Divider after Contents of Volume III.

New Divider

[Preface to Hong Kong Standards on Quality Control, Auditing, Assurance and Related Services](#)

Insert these pages after the new Divider.

New Auditing Preface

STATEMENTS OF AUDITING STANDARDS

[SAS 010 The Scope and Authority of Auditing Pronouncements](#)

Replace pages 1 and 4 with the revised pages.

Amendments due to New Auditing Preface