



MEMBERS' HANDBOOK

Update No. 17

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Document Reference and Title

Instructions

Explanations

VOLUME II

[Contents of Volume II](#)

Replace contents pages i to v
with revised contents pages i
to v.

Revised contents
pages

SMALL AND MEDIUM-SIZED ENTITY FINANCIAL REPORTING FRAMEWORK AND FINANCIAL REPORTING STANDARD

Divider
SME-FRF & SME-FRS

Insert new divider and new
Standard after HKAS-Int 32
*Intangible Assets – Web Site
Costs.*

New divider and new
Standard

[Small and Medium-sized Entity
Financial Reporting Framework and
Financial Reporting Standard](#)