

Corporate and Business Law (CHN) (F4) December 2014 to June 2015

This syllabus and study guide is designed to help with planning study and to provide detailed information on what could be assessed in any examination session.

THE STRUCTURE OF THE SYLLABUS AND STUDY GUIDE

Relational diagram of paper with other papers

This diagram shows direct and indirect links between this paper and other papers preceding or following it. Some papers are directly underpinned by other papers such as Advanced Performance Management by Performance Management. These links are shown as solid line arrows. Other papers only have indirect relationships with each other such as links existing between the accounting and auditing papers. The links between these are shown as dotted line arrows. This diagram indicates where you are expected to have underpinning knowledge and where it would be useful to review previous learning before undertaking study.

Overall aim of the syllabus

This explains briefly the overall objective of the paper and indicates in the broadest sense the capabilities to be developed within the paper.

Main capabilities

This paper's aim is broken down into several main capabilities which divide the syllabus and study guide into discrete sections.

Relational diagram of the main capabilities

This diagram illustrates the flows and links between the main capabilities (sections) of the syllabus and should be used as an aid to planning teaching and learning in a structured way.

Syllabus rationale

This is a narrative explaining how the syllabus is structured and how the main capabilities are linked. The rationale also explains in further detail what the examination intends to assess and why.

Detailed syllabus

This shows the breakdown of the main capabilities (sections) of the syllabus into subject areas. This is the blueprint for the detailed study guide.

Approach to examining the syllabus

This section briefly explains the structure of the examination and how it is assessed.

Study Guide

This is the main document that students, tuition providers and publishers should use as the basis of their studies, instruction and materials. Examinations will be based on the detail of the study guide which comprehensively identifies what could be assessed in any examination session. The study guide is a precise reflection and breakdown of the syllabus. It is divided into sections based on the main capabilities identified in the syllabus. These sections are divided into subject areas which relate to the sub-capabilities included in the detailed syllabus. Subject areas are broken down into sub-headings which describe the detailed outcomes that could be assessed in examinations. These outcomes are described using verbs indicating what exams may require students to demonstrate, and the broad intellectual level at which these may need to be demonstrated (*see intellectual levels below).

INTELLECTUAL LEVELS

The syllabus is designed to progressively broaden and deepen the knowledge, skills and professional values demonstrated by the student on their way through the qualification.

The specific capabilities within the detailed syllabuses and study guides are assessed at one of three intellectual or cognitive levels:

Level 1: Knowledge and comprehension
Level 2: Application and analysis
Level 3: Synthesis and evaluation

Very broadly, these intellectual levels relate to the three cognitive levels at which the Knowledge module, the Skills module and the Professional level are assessed.

Each subject area in the detailed study guide included in this document is given a 1, 2, or 3 superscript, denoting intellectual level, marked at the end of each relevant line. This gives an indication of the intellectual depth at which an area could be assessed within the examination. However, while level 1 broadly equates with the Knowledge module, level 2 equates to the Skills module and level 3 to the Professional level, some lower level skills can continue to be assessed as the student progresses through each module and level. This reflects that at each stage of study there will be a requirement to broaden, as well as deepen capabilities. It is also possible that occasionally some higher level capabilities may be assessed at lower levels.

LEARNING HOURS AND EDUCATION RECOGNITION

The ACCA qualification does not prescribe or recommend any particular number of learning hours for examinations because study and learning patterns and styles vary greatly between people and organisations. This also recognises the wide diversity of personal, professional and educational circumstances in which ACCA students find themselves.

As a member of the International Federation of Accountants, ACCA seeks to enhance the education recognition of its qualification on both national and international education frameworks, and with educational authorities and partners globally. In doing so, ACCA aims to ensure that its qualifications are recognized and valued by governments, regulatory authorities and employers across all sectors. To this end, ACCA qualifications are currently recognized on the education frameworks in several countries. Please refer to your national education framework regulator for further information.

Each syllabus contains between 23 and 35 main subject area headings depending on the nature of the subject and how these areas have been broken down.

GUIDE TO EXAM STRUCTURE

The structure of examinations varies within and between modules and levels.

The Fundamentals level examinations contain 100% compulsory questions to encourage candidates to study across the breadth of each syllabus.

The Knowledge module is assessed by equivalent two-hour paper based and computer based examinations.

The Skills module examinations F5-F9 are all paper based three-hour papers containing a mix of objective and longer type questions. The *Corporate and Business Law* (F4) paper is a two-hour paper based examination from the December 2014 examination session.

The Professional level papers are all three-hour paper based examinations, all containing two sections. Section A is compulsory, but there will be some choice offered in Section B.

For all three hour examination papers, ACCA has introduced 15 minutes reading and planning time.

This additional time is allowed at the beginning of each three-hour examination to allow candidates to read the questions and to begin planning their answers before they start writing in their answer books. This time should be used to ensure that all the information and exam requirements are properly read and understood.

During reading and planning time candidates may only annotate their question paper. They may not write anything in their answer booklets until told to do so by the invigilator.

The Essentials module papers all have a Section A containing a major case study question with all requirements totalling 50 marks relating to this case. Section B gives students a choice of two from three 25 mark questions.

Section A of both the P4 and P5 Options papers contain one 50 mark compulsory question, and Section B will offer a choice of two from three questions each worth 25 marks each.

Section A of each of the P6 and P7 Options papers contains 60 compulsory marks from two questions; question 1 attracting 35 marks, and question 2 attracting 25 marks. Section B of both these Options papers will offer a choice of two from three questions, with each question attracting 20 marks.

All Professional level exams contain four professional marks.

The pass mark for all ACCA Qualification examination papers is 50%.

ACCA reserves the right to examine anything contained within the study guide at any examination session. This includes knowledge, techniques, principles, theories, and concepts as specified.

For the financial accounting, audit and assurance, law and tax papers except where indicated otherwise, ACCA will publish *examinable documents* once a year to indicate exactly what regulations and legislation could potentially be assessed within identified examination sessions..

For paper based examinations regulation *issued* or legislation *passed* on or before 31st August annually, will be examinable from 1st September of the following year to 31st August of the year after that. Please refer to the examinable documents for the paper (where relevant) for further information.

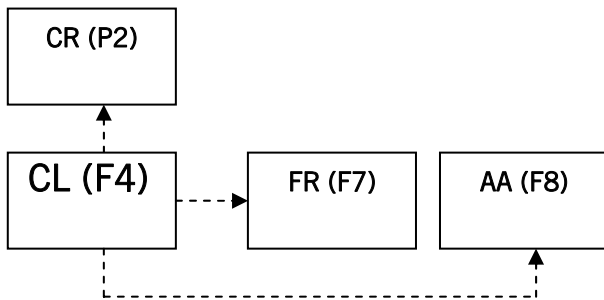
Regulation issued or legislation passed in accordance with the above dates may be examinable even if the *effective* date is in the future.

The term issued or passed relates to when regulation or legislation has been formally approved.

The term effective relates to when regulation or legislation must be applied to an entity transactions and business practices.

The study guide offers more detailed guidance on the depth and level at which the examinable documents will be examined. The study guide should therefore be read in conjunction with the examinable documents list.

Syllabus



AIM

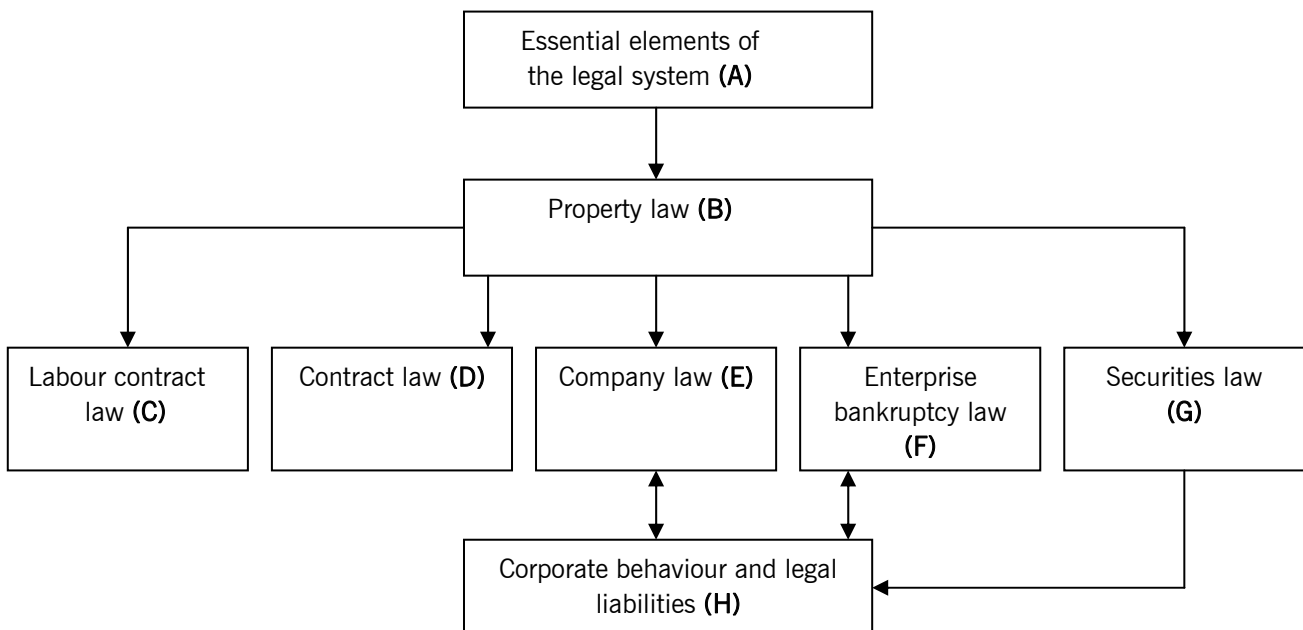
To develop knowledge and skills in the understanding of the general legal framework, and of specific legal areas relating to business, recognising the need to seek further specialist legal advice where necessary.

MAIN CAPABILITIES

On successful completion of this paper students should be able to:

- A** Identify the essential elements of the legal system, including the main sources of law
- B** Recognise and apply the appropriate legal principles relating to the property law
- C** Describe and explain legal rules relating to the employment relationship by labour contract
- D** Explain and apply the law relating to contract
- E** Explain and apply the major rules relating to business organisations in the various forms of company
- F** Explain and apply the major rules relating to the enterprise bankruptcy
- G** Explain and apply the major rules relating to securities
- H** Demonstrate an understanding of corporate behaviour and legal liabilities

RELATIONAL DIAGRAM OF MAIN SYLLABUS CAPABILITIES



RATIONALE

Corporate and Business Law is essentially divided into eight areas.

The syllabus starts with an introduction to the overall legal system of China such as the court system, sources of law and judicial interpretations by the Supreme People's Court of China.

It then leads into the area of the property law, including the creation, modification, assignment and termination of property rights; ownership; usufructuary right; security interests and possession. These fields of legal knowledge underpin business transactions generally.

The syllabus then covers a range of specific legal areas relating to various aspects of business of most concern to finance professionals. These are the laws relating to labour contract, contracts, companies, securities and bankruptcy.

These laws include the following five parts: Part 1 covers the formation of labour contract, various forms of labour contract, dissolution and termination of labour contract, special labour contract and legal liabilities. Part 2 covers the formation of contracts, effect of contracts, various demur rights, legal remedies for breach of contracts. Part 3 covers the formation and constitution of companies, the financing of companies and types of capital, and the day-to-day management, the administration and regulation of companies, merger and division of companies. Part 4 covers the application and acceptance of enterprise bankruptcy, bankruptcy administrator, declaration of credit, creditors' meeting and distribution of insolvent assets. Part 5 covering the stocks and corporate bonds, trading of securities, obligation of disclosure and legal liabilities caused by illegal activities.

The final section links back to all the previous areas. This section deals with corporate behaviour and legal liabilities.

DETAILED SYLLABUS

A Essential elements of the legal system

1. Court structure
2. Sources of law and the relevant law-making authorities
3. Judicial interpretations by the Supreme People's Court and the interpretations on contract and company Law

B Property law

1. Creation, modification, assignment and termination of properties
2. Ownership
3. Usufructuary right
4. Security interests

C Labour contract law

1. Formation of labour contract and effect of labour contract
2. Various forms of labour contract and compulsory provisions of labour contract
3. Dissolution and termination of a labour contract
4. Despatch of labour service

D Contract law

1. Formation of contract
2. Validity of contract
3. Performance of contract and various demur rights
4. Rights of subrogate, off-setting and cancellation
5. Termination of contract and dissolution of contract

6. Legal remedies for breach of contract

E Company law

1. Various forms of companies and general rules applicable to all companies
2. Incorporation of companies and their internal structures
3. Registered capital and contributions of capital
4. Administration of companies
5. Transfer of shares and stocks
6. Merger and division of companies
7. Accounting and dividends

F Enterprise bankruptcy law

1. Acceptance of the application for bankruptcy
2. Bankruptcy administrator and functions of the administrator
3. Debtor's assets
4. Bankruptcy expenses and community liabilities
5. Declaration of the creditor's right
6. Rectification and compromise
7. Bankruptcy liquidation

G Securities law

1. Corporate bonds, convertible corporate bonds and stocks
2. Listing and trading of securities
3. Obligation of continuous disclosure of information
4. Takeover of a listed company
5. Legal liabilities caused by illegal activities

H Corporate behaviour and legal liabilities

1. Fraudulent behaviour in corporate management and securities transactions
2. Civil, administrative and criminal liabilities

APPROACH TO EXAMINING THE SYLLABUS

The syllabus is assessed by a two-hour paper-based examination.

The examination consists of:

Section A

- 25 x 2 mark objective test questions 50%
- 20 x 1 mark objective test questions 20%

Section B

- 5 x 6 mark multi-task questions 30%
- 100%.

All questions are compulsory.

NOTE ON CASE LAW

Candidates should support their answers with analysis referring to cases or examples. There is no need to detail the facts of the case. Remember, it is the point of law that the case establishes that is important, although knowing the facts of cases can be helpful as sometimes questions include scenarios based on well-known cases. Further it is not necessary to quote section numbers of Acts.

Study Guide

A ESSENTIAL ELEMENTS OF THE LEGAL SYSTEM

1. Court structure

- a) Explain the structure of the courts.^[1]
- b) Explain the various court jurisdiction for civil cases.^[1]

2. Sources of law and the relevant law-making authorities

- a) Explain the different levels of law and regulations.^[1]

3. Judicial interpretations by the Supreme People's Court and the interpretations on contract and company law

- a) Explain the specific rules in relation to the Contract Law contained in judicial interpretations by the Supreme People's Court.^[2]
- b) Explain the specific rules in relation to the Company Law contained in judicial interpretations by the Supreme People's Court.^[2]

B PROPERTY LAW

1. Creation, modification, assignment and termination of properties

- a) Explain the registration of immovables and its legal effect.^[1]
- b) Explain the modification of registration of immovables.^[1]
- c) Explain the rule of property right on delivery of movables.^[2]
- d) Explain the various ways to protect property rights.^[2]

2. Ownership

- a) Understand the various rights of the property owner and the relationship among these rights.^[1]
- b) Explain the divided co-ownership interest in buildings.^[1]
- c) Explain the rules on the funds for the maintenance of a building and its facilities.^[1]
- d) Explain the rules to deal with the neighbouring relations.^[1]
- e) Explain the rules on the forms of co-ownership, disposal of co-owned immovables, the division of co-owned property.^[1]
- f) Explain the rules as to acquisition of ownership.^[1]

3. Usufructuary right

- a) Explain the various forms of usufructuary right.^[2]
- b) Explain the right to the use of construction land.^[2]
- c) Explain the limitations on the exercise of the usufructuary right.^[2]
- d) Understand the definition of easement and the exercise of easement.^[2]
- e) Understand the legal impact of assignment and mortgage of property on easement. [2]

4. Security interests

- a) Explain the general rules as to security interests.^[1]
- b) Explain the rules in relation to the main contract and security contract.^[1]
- c) Explain the rules on the legal relations between credit secured by property and personal guarantee.^[2]

- d) Explain the rules on the general mortgage, properties allowed to be mortgaged and registration.^[2]
- e) Explain the effect of mortgage on other property rights.^[2]
- f) Explain the rules on the exercise of mortgage rights.^[2]
- g) Explain the rules on the maximum amount of mortgage.^[2]
- h) Explain the definitions of pledge of movables and pledge of rights.^[2]
- i) Explain the rules on the pledge contract and the obligations of the parties under the pledge contract.^[2]
- j) Explain the rules on the exercise of pledge rights.^[2]
- k) Define the term lien as a form of security interest.^[2]
- l) Explain the rule on the exercise of the right of lien.^[2]

C LABOUR CONTRACT LAW

1. Formation of labour contract and effect of labour contract

- a) Explain the rules on the effect of labour contract and the conditions for taking effect for a collective labour contract.^[2]
- b) Explain the rules in relation to invalid labour contract.^[2]

2. Various forms of labour contract and compulsory provisions of labour contract

- a) Explain the fixed and non-fixed term labour contract and fixed term contract for the completion of certain work.^[2]
- b) Explain the rules on a non-competition clause in a labour contract.^[2]

- c) Explain the rules on clauses concerning probation, training and confidentiality obligation.^[2]

3. Dissolution and termination of a labour contract

- a) Explain the rules on the dissolution of a labour contract by employees.^[2]
- b) Explain the rules on the dissolution of a labour contract by employers.^[2]
- c) Explain the conditions and procedures for employers to lay off employees.^[2]
- d) Explain the conditions on the dissolution of a labour contract in an advance notice by an employer.^[2]
- e) Explain the circumstances under which a labour contract terminates.^[2]
- f) Explain the circumstances under which a labour contract cannot be dissolved by the employer.^[2]

4. Despatch of labour service

- a) Understand the rules on despatch of labour service.^[2]
- b) Explain the obligations of the enterprise despatching labour service.^[2]
- c) Explain the obligations of the enterprise accepting labour service.^[2]

D CONTRACT LAW

1. Formation of contract

- a) Define the terms offer and acceptance.^[1]
- b) Explain the formation of contract and the legal requirements for one to come into effect.^[2]
- c) Explain the rules on the pre-contract liabilities.^[2]

2. Validity of contract

- a) Explain the rules on the special circumstances affecting the effect of a contract.^[2]
- b) Explain the effect of a standard contract and standard clauses.^[2]
- c) Discuss void and voidable contracts and their legal consequences, and ways to deal with such contracts.^[2]

3. Performance of contract and various demur rights

- a) Explain the demur right for simultaneous performance.^[2]
- b) Explain the demur right for advance performance.^[2]
- c) Explain the demur right for suspension of performance.^[2]

4. Rights of subrogate, off-setting and cancellation

- a) Explain right of subrogate.^[2]
- b) Explain right of off-setting.^[2]
- c) Explain right of cancellation.^[2]

5. Termination of contract and dissolution of contract

- a) Explain the various circumstances resulting in the termination of a contract.^[2]
- b) Explain the various conditions entitling a party to dissolve a contract.^[2]

6. Legal remedies for breach of contract

- a) Explain the conditions for specific performance as a legal remedy.^[2]
- b) Explain the rules relating to the award of damages.^[2]
- c) Explain the rules on the award of liquidated damages, including the relevant judicial interpretation.^[2]

d) Explain the rules on the deposit of the subject matter.^[2]

e) Explain the obligation of a party to mitigate loss or damage.^[2]

E COMPANY LAW

1. Various forms of companies and general rules applicable to all companies

- a) Describe the rules on conditions for a company to invest in other enterprises.^[2]
- b) Explain what is a limited liability company and a joint stock company.^[1]
- c) Describe the conditions for a company to provide guaranty to its shareholder or actual controller.^[2]
- d) Describe the liability of a shareholder for abusing the limited liability of a company.^[2]
- e) Describe the restrictions of the relevant persons on the connected –transactions.^[1]
- f) Describe the rules on the right of a shareholder to apply for the cancellation of a resolution.^[1]

2. Incorporation of companies and their internal structures

- a) Explain the two forms of incorporation of a joint stock company.^[2]
- b) Explain the role and duties of company promoters in relation to incorporation.^[2]
- c) Describe the major rights of shareholders of a limited liability company.^[2]

3. Registered capital and contributions of capital

- a) Explain the different meaning of the registered capital for a limited liability company and a joint stock company.^[2]
- b) Describe various forms of capital contribution.^[2]

- c) Explain the duty of promoters to make capital contributions and liabilities for failure to make capital contributions.^[2]
- d) Explain the rules on capital increase and capital reduction.^[2]

4. Administration of companies

- a) Discuss the ways in which directors are appointed, and can lose their office.^[2]
- b) Explain the duties that directors owe to their company.^[2]
- c) Describe the composition of the supervisory board of a limited liability company and a joint stock company. ^[2]
- d) State the rules on the voting requirements for the board of directors and shareholders' meeting under some special circumstances.^[2]
- e) Explain the rules on the duty of the board of directors and/or board of supervisors to bring a law suit against directors, supervisors or senior executives for their wrong-doings. ^[2]

5. Transfer of shares and stocks

- a) Explain the rules for transfer of shares of a limited liability company. ^[2]
- b) Explain the special rules for transfer of shares of a limited liability company through an enforcement procedure by the court.^[2]
- c) Explain the rules for a shareholder to request the limited liability company to purchase the shares of the former.^[2]
- d) Explain the special conditions for a joint stock company to purchase the stocks of its own. ^[2]
- e) Explain the restrictions on the transfer of stocks held by promoters and other relevant persons.^[2]

6. Merger and division of companies

- a) Describe different forms of company merger.^[1]
- b) Explain the procedural conditions for company merger or division.^[2]

- c) Explain the ways to deal with credits and debts in the process of merger and division of companies. ^[2]

7. Accounting and dividends

- a) Explain the rules governing the distribution of dividends.^[2]
- b) Explain the rules governing the use of corporate funds.^[2]

F ENTERPRISE BANKRUPTCY LAW

1. Acceptance of the application for bankruptcy

- a) Explain the circumstances under which a party shall apply for bankruptcy.^[1]
- b) Describe the obligations of a debtor during the entire period of bankruptcy procedures.^[1]
- c) Explain the legal effect on the procedures of other cases where a court accepts the bankruptcy application. ^[2]
- d) Explain the rules on the ways to deal with contracts between the debtor and other parties that have yet been performed where a court accepts the bankruptcy application.^[2]

2. Bankruptcy administrator and functions of the administrator

- a) Explain the qualification of a bankruptcy administrator and their designation.^[2]
- b) Explain the function of a bankruptcy administrator.^[2]

3. Debtor's assets

- a) Describe the conditions on the revocation of the debtor's acts. ^[2]
- b) Explain the rules on the treatment of the debtor's assets and debts. ^[2]
- c) Explain the powers of a bankruptcy administrator in dealing with the capital and assets of the debtor after a court accepts the bankruptcy application.^[2]

4. Bankruptcy expenses and community liabilities

- a) Explain the coverage of bankruptcy expenses.^[2]
- b) Explain the coverage of community liabilities.^[2]
- c) Explain the settlement of bankruptcy expenses and community liabilities.^[2]

5. Declaration of the creditor's right

- a) Describe the time limit for declaration of the creditor's right.^[2]
- b) Explain the rules on the various special circumstances to declare the creditor's right.^[2]
- c) Explain the ways of the declaration of the creditor's right, in terms of the several and joint debts, debts arising out of the principal and agent relations, debts arising out of the transactions of negotiable instruments.^[2]

6. Rectification and compromise

- a) Explain the rules on the period of rectification, formulation of rectification, approval of rectification plan and implementation of rectification plan.^[2]
- b) Explain the management of the debtor and the restrictions on the transfer of shares held by directors, supervisors and senior executives of the debtor.^[2]
- c) Define the compromise in the process of enterprise bankruptcy.^[1]
- d) Explain the legal impact of an approved compromise agreement on debtor and compromise creditor.^[2]
- e) Explain the circumstances under which the rectification should be terminated.^[2]

7. Bankruptcy liquidation

- a) Explain the conditions and time limit for announcement of bankruptcy.^[2]
- b) Understand the rules on conversion.^[2]

- c) Explain the rules on the distribution of insolvent assets.^[2]

- d) Explain the rules on the ways to deal with insolvent assets in the process of distribution by a bankruptcy administrator.^[2]

G SECURITIES LAW

1. Corporate bonds, convertible corporate bonds and stocks

- a) Define the terms of stock and corporate bonds.^[1]
- b) Explain the conditions to be met and the procedures to issue stocks and corporate bonds.^[2]
- c) Explain the rules relating to the various forms of underwriting stocks and corporate bonds.^[2]

2. Listing and trading of securities

- a) Explain the conditions to be met for the listing and trading of stocks of a joint stock company.^[2]
- b) Explain the trading restrictions on directors, supervisors, executives and shareholders holding more than 5% stocks of a listed company.^[2]
- c) Describe various illegal trading acts forbidden by law and regulations in the securities market.^[2]
- d) Explain the rules for suspension and termination of trading stocks.^[2]

3. Obligations of continuous disclosure of information

- a) Explain the requirements for continuous disclosure of information for a listed stock company.^[2]
- b) Describe the various information regarded as the important information affecting the price of stocks in the market.^[1]

- c) Explain the duty of directors and senior executives of a listed company for disclosure of information.^[2]

4. Takeover of a listed company

- a) Describe various forms of takeover of a listed company.^[2]
- b) Explain the disclosure and report requirements for takeover of a listed company through the securities markets.^[2]
- c) Explain the obligations of report and public notice during the process of purchase of the stocks of a listed company.^[2]
- d) Explain the conditions to issue a takeover offer by a purchaser and the trading restrictions during the period of takeover offer.^[2]

5. Legal liabilities caused by illegal activities

- a) Explain the monetary punishment to the persons or institutions in providing professional services relevant to issuing and trading of securities that violate the Securities Law.^[2]
- b) Explain the meaning of the administrative punishment of “banning access to the securities market”.^[2]

H CORPORATE BEHAVIOUR AND LEGAL LIABILITIES

1. Fraudulent behaviour in corporate management and securities transactions

- a) Discuss the potential criminal activity in the operation and management of companies.^[2]
- b) Discuss the various illegal activities of an enterprise or its relevant personnel that, in the bankruptcy procedures, violate the Enterprise Bankruptcy Law.^[2]

2. Civil, administrative and criminal liabilities

- a) Explain the civil and criminal liabilities of the controlling shareholder for abusing the principle of independent legal entity of a company and the limited liability of shareholders.^[2]

- b) Explain the civil and criminal liabilities of the controlling shareholder, directors, supervisors and senior executives for the damage of the company through affiliate trading.^[2]

- c) Explain the civil liabilities for the illegal activities taken by a bankrupted enterprise or its relevant personnel in the bankruptcy procedures.^[2]

- d) Explain the crime of bribery in relation to governmental staff and non-governmental staff.^[2]

- e) State the criminal liabilities for governmental staff for bribery in handling economic matters.^[2]

- f) State the various activities, in the course of business transactions, that should be deemed as a crime of bribery to governmental staff.^[2]

SUMMARY OF CHANGES TO F4 (CHN)

ACCA periodically reviews its qualification syllabuses so that they fully meet the needs of stakeholders such as employers, students, regulatory and advisory bodies and learning providers.

The areas that have deleted from the syllabus are shown in Table 1 below: (There have been no additions to the syllabus).

Table 1 – Deletions to F4 (CHN)

Section and subject area	Syllabus content
A1a) Court structure	The maritime courts and railway transportation courts.
A3a) Judicial interpretations by the Supreme People's Court	The role and importance of judicial interpretation in relation to business law
B1d) Creation, modification, assignment and termination of properties	The rules on the expropriation of property rights
B 1f) Creation, modification, assignment and termination of properties	The various liabilities for the infringement of property rights of a holder
B 2b) Ownership	State ownership, collective ownership and private ownership
B3a) Usufructuary right	The definition of usufruct rights
B 3f) Usufructuary right	The legal relationship between the right to the use of construction land and building as well as other ancillary facilities
B 3g) Usufructuary right	The rule as to the confiscation of the right to the use of construction land for the public interest
B4c) Security interests	The rules on legal relations between credit secured by property and credit secured by personal guarantee
B4d) Security interests	The general mortgage and the properties allowed to be mortgaged
C1c) Formation of labour contract and effect of labour contract	The performance and revision of labour contract
C5a) Legal liabilities	The various administrative liability of employers for violation of Labour Contract Law
C5b) Legal liabilities	The circumstances resulting in criminal liability for an employer
C5c) Legal liabilities	The various circumstances under which an employer may be liable for compensation
D3a) Performance of contract and various demur rights	The rules on a third party to a contract as agreed by the creditor and debtor
D5a) Transfer of contract	The conditions for transfer of contractual rights and obligations
D5b) Transfer of contract	The legal consequences of transfer of contract
D6c) Termination of contract and dissolution of contract	The differences between dissolution and termination
D6d) Termination of contract and dissolution of contract	The rules on the deposit of the subject matter
D8a) Force majeure	The term force majeure
D8b) Force majeure	Conditions for claiming force majeure
E1b) Various forms of companies and general rules applicable to all companies	The rules on conditions for a company to invest in other enterprises
E1d) Various forms of companies and	The rules in relation to the obligations of a shareholder towards a

general rules applicable to all companies	company and the liability of a shareholder for abusing the limited liability of a company
E2a) Incorporation of companies and their internal structure	The conditions and procedures to incorporate various companies
E2e) Incorporation of companies and their internal structure	The major differences between limited liability companies and joint stock companies, in terms of board of directors and shareholders' meeting
E3d) Registered capital and contributions of capital	The minimum registered capital for the various companies
E4b) Administration of companies	The rules of the composition of the board of directors for a limited liability company and joint stock company
E4e) Administration of companies	The qualification of persons to be appointed as directors, supervisors and senior executives and their obligations
E4f) Administration of companies	The procedures for calling ordinary and extraordinary shareholders' meetings for a limited liability company and joint stock company
E4h) Administration of companies	The major functions of the chairman of the board of directors for a joint stock company
F1b) Acceptance of the application for bankruptcy	The time limit and relevant procedures for court having accepted the bankruptcy application
F6a) Creditors' meeting and creditors' committee	The decision-making mechanism of creditors' meeting and judicial remedy
F6b) Creditors' meeting and creditors' committee	The duty of bankruptcy administrator to report to the creditors' committee
F6c) Creditors' meeting and creditors' committee	The relevant judicial remedies a creditor is entitled to apply with respect to a resolution passed by the creditors' meeting
F6d) Creditors' meeting and creditors' committee	The establishment of a creditors' committee and its functions
F7a) Rectification and compromise	The meaning of rectification
F7d) Rectification and compromise	The legal impact on various parties in relation to the implementation of rectification plan and obligation of the debtor and bankruptcy administrator
G5a) Securities supervisory and administrative commission	The major functions of the securities supervisory and administrative commission under State Council
G5b) Securities supervisory and administrative commission	The major measures that can be taken by the securities supervisory and administrative commission in exercising its functions
H1a) Fraudulent behaviour in corporate management and securities transactions	The nature of fraudulent behaviour in corporate management and securities transactions