



Financial Reporting Forum on IASB Discussion Paper on Preliminary Views on Leases

Date	Tuesday, 26 May 2009
Time	7:00 p.m. – 8:30 p.m.
Venue	HKICPA Training Centre, 27/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong
Who should attend	Preparers and auditors of financial statements and others interested in financial reporting.
Highlights	The Institute is seeking comments on the IASB Discussion Paper on <i>Preliminary Views on Leases</i> , which will have significant impact on preparers and users of financial statements if the proposed amendments are adopted.

The Discussion paper is jointly developed by the IASB and FASB. It describes a possible new approach to lease accounting and propose that lease accounting should be based on the principle that all leases give rise to liabilities for future rental payments and assets (the right to use the leased asset) that should be recognised in an entity's statement of financial position. This approach is aimed at ensuring that leases are accounted for consistently across sectors and industries.

The Discussion Paper and the Institute's invitation to comment of the Discussion Paper can be download at http://www.hkicpa.org.hk/professionaltechnical/accounting/exposedraft/2009/I2C-DP_Leases.pdf

The Forum will outline the main changes to the existing practices and the potential implications of this Discussion Paper if they are adopted. The forum will provide an opportunity to members to present their views which will be compiled and submitted to the Financial Reporting Standards Committee ("FRSC") for consideration when preparing the Institute's submission to the IASB.

Speakers	Mr. William Lim <i>Partner, Deloitte Touche Tohmatsu</i> <i>Member, Financial Reporting Standards Committee</i> <i>Hong Kong Institute of CPAs</i>
	Mr. Steve Ong <i>Director, Standard Setting</i> <i>Hong Kong Institute of CPAs</i>

Language	English
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Fee	Member	HK\$190
	Non-member	HK\$330
CPD Credit hours	1.5 hours	
Enrolment deadline	21 May 2009	
Enquiries	Please contact:	
	- 2287 7379 (David Lok) for payment & enrolment status	
	- 2287 7034 (Michelle Tse) for event information	

Acceptance is on a first-come-first-served basis. Priority will be given to HKICPA members. An email confirmation on enrolment will be issued to participants 3 working days before the Forum.



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Operations & Finance Department
 Hong Kong Institute of CPAs

(MCS2 Event Code: F090526)
Enrolment Deadline: 21 May 2009

37th Floor, Wu Chung House
 213 Queen's Road East, Hong Kong

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Fax no.: 2893 9853

Seq. no.:

Handle by:

[Please click here for online enrolment](#)

Personal information (One form for one participant)

Name: _____ HKICPA Membership no.: _____
 (Mr./Mrs./Ms.)

Organization: _____ Position held: _____

Email: _____

Telephone no: _____ Fax no.: _____

Participation fee: HK\$190 per HKICPA member HK\$330 per non-HKICPA member

Payment by: Cheque no.: _____ (Bank: _____)

VISA Card Master Card

For payment by credit card, please fill in the following:

Card no.:

Cardholder's Name:
 (Please print)

Card Expiry Date (month/year):

Date:

Cardholder's Signature:

Cheque should be made payable to "Hong Kong Institute of Certified Public Accountants"

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 no.

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Date

Notes:

- No telephone reservation will be accepted.
- Full payment must be made before your enrolment will be processed.
- The closing date for enrolment is 21 May 2009.
- Confirmation email will be sent to successful participants by the Member & Corporate Services Department three working days prior to the event. If you do not hear from us by then, please contact Ms. Michelle Tse at 2287 7034
- Unsuccessful enrolment will be notified two days before the event with full refund by the Finance & Operations Department.
- Unless the event is cancelled due to unforeseen circumstances, no refund will be entertained after your enrolment has been processed
- Bad weather arrangement: When typhoon signal no.8 or above / black rainstorm warning is hoisted at or after 6:30a.m. on the date of event, the event will be cancelled. Your admission fee will be refunded in the event of cancellation due to bad weather..

Event Information Enquiry: 2287 7034 / 220

Email: mcs.msce@hkiipa.org.hk

Payment & Enrolment Status Enquiry: 2287 7379

Email: finance@hkiipa.org.hk

Please allow 4 days to process your application. To avoid delaying the process, please do NOT make any unnecessary enquiries. You can check your enrolment status at "My CPA" at <http://www.hkiipa.org.hk>.