



## HKICPA seminar: Changes in Financial Reporting under the New Hong Kong Companies Ordinance

Programme Code: S141114S

One of the main objectives of rewriting the Hong Kong Companies Ordinance is to facilitate business. To this end, various measures are introduced in the new Hong Kong Companies Ordinance which include significant changes in the requirements of financial reporting. This seminar will cover the key requirements and impact of those changes, including:

- Preparation of financial statements during the transition period
- Impact of no-par regime on financial statements
- Overview of financial reporting frameworks
- Impact on financial statements and directors' report
- Criteria for exemption of consolidation and financial reporting

**Date** Friday, 14 November 2014

**Time** 6:30 p.m. – 9:30 p.m.

**Venue** Hong Kong Institute of CPAs,  
27/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong.

**Format** Seminar including illustrative examples

**Language** Cantonese

**Fee** HK\$430 for HKICPA member or student; and IA/ HKIAAT member or student  
HK\$420 for online enrolment  
HK\$700 for non-member

**Objectives**

- Enhance the understanding of the key financial reporting requirements under the new Hong Kong Companies Ordinance
- Help participants to apply those requirements in preparation of financial statements and directors' report

**Speaker** **Mr. Jimmy YIP**, Practising Director, Mazars CPA Limited  
Mr. Yip has over 15 years of experience in auditing. His audit clients include companies ranging from SMEs to listed local, PRC and overseas companies from a wide spectrum of industries. Apart from audit works, he is also engaged in special assignments including investigation and IPOs. In addition, Mr. Yip is the Head of Quality Assurance mainly responsible for quality control and training.

**Mr. Leo CHEUK**, Senior Manager, Mazars CPA Limited  
Mr. Cheuk was a part-time tutor in City University of Hong Kong and has over 8 years of experience in auditing. Besides, he has been involved in special assignments including price-determination engagement.

**Participants** Preparers of financial statements and directors' report

**Competency** Accounting and financial reporting

**Rating** Intermediate Level (Please refer to the [Institute's online CPD Learning Resource Centre](#))

**CPD hours** 3



**To confirm your CPD booking,  
 just log on to "My CPA" at  
<http://www.hkicpa.org.hk>**

**HKICPA Event Enrolment Form (For Support Programme)**

Finance & Operations Department,  
 Hong Kong Institute of CPAs,  
 37/F, Wu Chung House, 213 Queen's Road East, Hong Kong

**Please click here for online enrolment  
 (for HKICPA members only)**

Payment & Enrolment Status Enquiry: 2287 7381 e-mail: <a href="mailto:finance@hkicpa.org.hk">finance@hkicpa.org.hk</a> Fax : 2893 9853	Course Information Enquiry: 2287 7386 / 2287 7253 e-mail: <a href="mailto:cpd@hkicpa.org.hk">cpd@hkicpa.org.hk</a>	<b>FOR OFFICE USE</b>
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**Deadline: 7 working days before the date of the programme**

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	No.	Status (1)						
1								
2								
3								
4								
							Total (HK\$)	

\* Email address is for enrolment confirmation purpose. Please refer to note (2) for details.

I am unemployed and not working. I am planning to rejoin the workforce.  
 The Institute reserves the right to allocate places to enable the enjoyment of more members in this event.  
 The Institute's decision is final. Applicant must submit the enrolment form 10 working days before the event.

Contact Person : \_\_\_\_\_ Tel No. : \_\_\_\_\_ Fax No. : \_\_\_\_\_ E-mail : \_\_\_\_\_

**Payment Method** (Please tick the appropriate box)

<input type="checkbox"/> Cheque (no. _____) payable to "Hong Kong Institute of Certified Public Accountants" or "HKICPA" <sup>(6)</sup>											
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- Notes:
- Membership Status: **NP** = Non-Practising, **P** = Practising, **IA** = International Affiliate, **S** = Student, **HKIAAT** = HKIAAT Student or Member, **GAA** = GAA Passport holder, **NM** = Non-Member.
  - Successful applicants will receive confirmation of registration by email at least 3 working days before the event. Unsuccessful applicants will also be notified around the same time. If you have not heard from the Institute regarding your registration 2 working days before the event and if you have other enquiries related to the programme, please make enquiry at 2287 7386 or 2287 7253.
  - NO ADMISSION TICKET will be issued. Please bring your HKICPA membership card or confirmation email for admission purpose.
  - All applications are on a first-come-first-served basis.
  - Application by fax will ONLY be accepted when payment is made by credit card. Cash is strictly not accepted. Please ensure all the particulars relating to payment are completed, otherwise the application cannot be processed. There is NO need to send in the enrolment form again if it has already been faxed to the Institute.
  - Please issue SEPARATE CHEQUE for each event.
  - NO REFUND/CANCELLATION will be entertained after the application is processed.
  - All scheduled events will be cancelled and postponed to a date to be announced in the event of typhoon signal no. 8 or above or if a Black Rainstorm warning is hoisted. For details of bad weather arrangement for CPD programmes, please refer to the Institute's homepage.
  - The Institute reserves the right to change the venue, date, speaker or to cancel the event due to unforeseen circumstances.
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  - No unauthorized audio or video recording is allowed at CPD events.

For payment by cheque, please fill-in your postal address for refund in case the event is full or cancelled. (Remarks: For payment by credit card, refund will be made directly to your credit card.)	
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