



HKICPA seminar: **Financial Reporting Update – New Hong Kong Companies Ordinance**

Programme Code: S150209S

While the New Companies Ordinance (Cap. 622) (the “New CO”) came into operation on 3 March 2014, its provisions relating to accounts and audit are effective for financial years beginning on or after 3 March 2014. To assist you in understanding the financial reporting issues specific to the transition from the predecessor Companies Ordinance to the New CO, this seminar will cover the following topics:

- Eligibility for reporting exemption under the New CO for simplified reporting
- Exemption from preparation of consolidated financial statements
- New requirement to include a business review in the directors’ report
- Latest development about financial reporting issues relating to the application of the New CO

Date Monday, 9 February 2015

Time 7:00 p.m. – 8:30 p.m.

Venue Hong Kong Productivity Council
Conference Hall, 4/F., HKPC Building, 78 Tat Chee Avenue, Kowloon.

Format Seminar including practical examples

Language English

Fee HK\$190 for HKICPA member or student; and IA/ HKIAAT member or student
HK\$180 for online enrolment
HK\$330 for non-member

Objectives

- Understand the financial reporting issues on transition to the New CO
- Understand the criteria for simplified reporting, exemption from the preparation of consolidated financial statements, and exemption from the requirement to present a business review
- Get an update about the latest development about financial reporting issues relating to the application of the New CO

Speaker Mr. Ernest Lee, Partner, Professional Practice, Ernst & Young, China

Mr. Lee has over 20 years’ experience in auditing and providing technical advice on accounting and auditing related matters in a variety of industries in the Asia-Pacific area. Mr. Lee is a member of the Financial Reporting Standards Committee of the HKICPA, and the HKICPA’s Companies Ordinance Application Issues (Financial Reporting) Working Group. He has been a member of the Review Panel for the HKICPA’s Best Corporate Governance Disclosure Awards since 2003, and had been a technical reviewer of the Professional Standards Monitoring Panel of the HKICPA for more than 10 years. He is also a technical reviewer of the Risk-Based Financial Statements Review Programme of the Financial Reporting Council.

Participants Auditors, accountants and those who are interested in the financial reporting issues about the New CO

Competency Accounting and financial reporting

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

CPD hours 1.5



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<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: finance@hkicpa.org.hk
 Fax : 2893 9853

Course Information Enquiry:
 2287 7386 / 2287 7253
 e-mail: cpd@hkicpa.org.hk

FOR OFFICE USE

Deadline: 7 working days before the date of the programme

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1								
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							Total (HK\$)	

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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 : _____

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- Notes:
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 - 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.
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 - 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.
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