



HKICPA seminar: **New HKCO: Impacts on Financial Reporting**

Programme Code: S150930S

The new Hong Kong Companies Ordinance ("HKCO") has imposed various significant changes on the financial reporting framework, which affects the requirements on the financial statements and directors' reports. This seminar will cover the following key financial reporting related issues:

- Overview of financial reporting frameworks
- Impact on directors' reports
- Impact on financial statements
- Criteria for exemption of consolidation

Apart from the above, it will cover the requirements concerning the publication of a company's "non-statutory accounts" under Section 436 of the new HKCO and the relevant guidance issued by the HKICPA (e.g. Accounting Bulletin 6). Finally, the speakers will discuss the different requirements under the new HKCO and HKFRSs in connection with the preparation of consolidated financial statements.

Date **Wednesday, 30 September 2015**

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

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 in the key financial-reporting requirements under the new HKCO
- Learn how to apply those requirements in the preparation of financial statements and directors' reports

Speakers **Mr. Jimmy Yip**, Practising Director, Mazars CPA Limited

Mr. Yip has over 16 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 before starting his career in Mazars CPA Limited and has over 9 years of experience in auditing. Besides, he delivers seminars internally for Hong Kong office.

Participants Professional accountants and directors

Competency Accounting and financial reporting

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

CPD hours 3



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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: 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

No.	Membership		Full Name of Participant(s) (Block Letters)	Company	Email address ^{*(2)} (Block Letters)	Programme Code	Fee (HK\$)
	No.	Status (1)					
1							
2							
3							
4							

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

Total (HK\$)

☐ 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" ⁽⁶⁾											
<input type="checkbox"/> VISA / MasterCard <input type="checkbox"/> BOC HKICPA UnionPay card											
Card Number: _____										Card Expiry Date (MM/YY): _____	
Cardholder's Name (block letters): _____						Cardholder's Signature: _____				Date: _____	
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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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