



## Measuring the Fair Value of Non-tradable Financial Assets: issues and examples

Programme Code: S130515AS

IFRS 7 requires additional disclosures on the credit risk, market and liquidity risk of financial instruments. Simple financial instruments can easily have their fair value assessed with observed market prices. However, many complex financial instruments are less marketable, involving higher uncertainty on asset valuation. This seminar will discuss the issues on assessing the fair value, as well as their credit risk, market risk and other risk components, of complex or non-tradable financial instruments.

<b>Date</b>	<b>Wednesday, 15 May 2013</b>
<b>Time</b>	<b>6:30 p.m. – 8:00 p.m.</b>
<b>Venue</b>	Hong Kong Institute of CPAs, 27/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong.
<b>Format</b>	Seminar including case studies
<b>Language</b>	English
<b>Fee</b>	HK\$190 for HKICPA member or student; and IA/ HKIAAT member or student HK\$180 for online enrolment HK\$330 for non-member
<b>Objectives</b>	<ul style="list-style-type: none"><li>• Evaluate the complexity of financial instruments</li><li>• Identify issues in assessing fair value of financial instruments</li><li>• Discuss possible solutions on evaluating the risk and value of complex financial instruments</li></ul>
<b>Speaker</b>	<b>Dr. Michael C S Wong</b> , Chairman, CTRISKS Rating (a SFC-licensed credit ratings agency in Hong Kong)
<b>Participants</b>	Senior accountants, senior auditors, corporate treasurers
<b>Competency</b>	Auditing and assurance; Corporate finance; Accounting and financial reporting; Risk management
<b>Rating</b>	Advanced to Mastery Level (Please refer to the <a href="#">Institute's online CPD Learning Resource Centre</a> )
<b>CPD hours</b>	1.5



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

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

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Course Information Enquiry:  
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### **Deadline: 7 working days before the date of the programme**

No.	Membership		Full Name of Participant(s) (Block Letters)	Company	Email address <sup>*(2)</sup> (Block Letters)	Programme Code	Fee (HK\$)
	No.	Status (1)					
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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"																
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- 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. 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.
  - Cheque(s) should be made payable to "Hong Kong Institute of Certified Public Accountants". Please issue SEPARATE CHEQUE for each event.
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  - 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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