



## HKICPA seminar: Introduction to Intangible Assets Valuation

Programme Code: S140905S

Intangible assets such as trademarks are often of significant value to many businesses and yet not all of them meet the recognition criteria of HKAS 38 *Intangible Assets*. They are often hidden from the statement of financial position despite their value. On the other hand, HKFRS 3 *Business Combination* requires the identification and recognition of intangible assets at fair value on the acquirer's statement of financial position, including those that were not originally recognised on the acquiree's statement of financial position, and this will impact both the statement of financial position and statement of profit or loss.

This seminar aims to introduce some commonly observed intangible asset types and commonly adopted valuation methodologies, with the use of numerical examples to facilitate understanding of the subject.

<b>Date</b>	<b>Friday, 5 September 2014</b>
<b>Time</b>	<b>6:30 p.m. – 8:30 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 numerical examples
<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>• Introduce various types of intangible assets commonly observed</li><li>• Introduce the commonly adopted valuation methodologies such as relief from royalty, multi period excess earnings method</li><li>• Demonstrate numerical examples for the valuation methodologies discussed</li></ul>
<b>Speaker</b>	<b>Wiley Pun</b> , Associate Director, Business Valuation, Savills Valuation and Professional Services Limited  Mr. Pun leads valuation engagements for both Hong Kong and Chinese clients in transactions, IPO or regular financial reporting. In addition to valuation and impairment review for audit purpose, he had also advised various companies in business plan modeling and transaction valuation in his previous role and collaborated with other professionals from transaction services, restructuring and corporate finance to advise clients during the transaction negotiation process and strategic evaluation stage.
<b>Participants</b>	Auditors, accountants, investment professional and business owner of companies that have significant intangible assets
<b>Competency</b>	Corporate finance; Accounting and financial reporting
<b>Rating</b>	Foundation Level (Please refer to the <a href="#">Institute's online CPD Learning Resource Centre</a> )
<b>CPD hours</b>	2



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Finance & Operations Department,  
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### Deadline: 7 working days before the date of the programme

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- Notes:**
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  - All applications are on a first-come-first-served basis.
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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.
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