



## CPD Seminars – IPO Series (August 2014)

Hong Kong Institute of CPAs presents this practical IPO series in August 2014. This series of seminars is designed to help CPAs understand more updated requirements and issues of Hong Kong IPO.

Date/Programme code	Time / CPD hours	Topic	Competency	Speaker
Wednesday, 6 August 2014 (S140806S)	6:30 p.m. – 9:00 p.m. (2.5 hours)	Practical Guidance to IPO: Hong Kong and China IPO Issues	Corporate finance; Accounting and financial reporting	Ms. Vigi Li, Mr. Syd Lin
Monday, 25 August 2014 (S140825S)	6:30 p.m. – 8:30 p.m. (2 hours)	Practical Guidance to Hong Kong IPO: Internal Control Requirements	Risk management	Mr. Stephen Ng

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

**Format** Seminar

**Language** English

**Fee** **For S140806S:**  
HK\$320 for HKICPA member or student; and IA/ HKIAAT member or student  
HK\$550 for non-member

**For S140825S:**  
HK\$190 for HKICPA member or student; and IA/ HKIAAT member or student  
HK\$180 for online enrolment  
HK\$330 for non-member

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



## About the programme

### S140806S – Practical Guidance to IPO: Hong Kong and China IPO Issues

#### Course outline

Specific IPO issues:

- Hong Kong Listing Requirements
- Financial Reporting Requirements
- Common accounting and auditing issues

Specific IPO tax issues for Chinese Enterprises:

- Common PRC tax issues
- Tax consideration on Pre-IPO restructuring
- PRC tax implication on employee stock option plan

#### Objective

- Discuss the listing requirements and listing process in Hong Kong
- Discuss practical issues in the area of financial reporting of an IPO
- Discuss common practical accounting and auditing issues in an IPO
- Understand various PRC tax issues related to an IPO

### S140825S – Practical Guidance to Hong Kong IPO: Internal Control Requirements

#### Course outline

Internal controls requirements for IPO in Hong Kong:

- PN21 Listing Requirements on Internal Controls
- Key factors for applicant's consideration
- Introduction of the revised Technical Bulletin (AATB1) issued by HKICPA
- Common Internal Controls observations noted for potential listing applicants

#### Objective

- Understand the requirement of internal controls for potential listing in Hong Kong
- Understand how internal controls can be reviewed for listing purpose
- Discuss common internal control issues in an IPO



Hong Kong Institute of  
**Certified Public Accountants**  
香港會計師公會

## About the speaker

**Ms. Vigi Li**, Manager, Capital Market Services Group, PricewaterhouseCoopers

Ms. Li specialises in international IPOs and other capital market transactions. She has more than eight years experiences in auditing and capital market practice. Ms. Li has a wide range of experience in providing advice to companies across a variety of industries executing initial public offerings, bond offerings, mergers and acquisitions, rights issue, privatisations and private placements in Hong Kong and China.

**Mr. Syd Lin**, Director, Tax, PricewaterhouseCoopers

Mr. Lin has accumulated extensive experience in advising Chinese and multinational clients on tax issues and implementing cross-border transactions associated with international and domestic expansion and structuring, corporate reorganization and divesture, efficient financing and repatriation planning, foreign holding company structure, Permanent Establishment (“PE”) and withholding tax planning, Intellectual Property (“IP”) planning, as well as structuring inter-company transactions. He has worked on various large tax due diligence and structuring projects for companies making outbound or inbound acquisitions or investments, or global tax planning and structuring projects and is a member of Chinese Certified Tax Agent.

**Mr. Stephen Ng**, Manager, Risk Assurance, PricewaterhouseCoopers

Mr. Ng has more than six years of Internal Controls and Internal Audit experience, as well financial audit experience with multi-national clients in manufacturing, food and beverage, retail, telecommunication, utility and public sectors. He has been involved in numerous PN21 projects where he assisted organisations and sponsors in preparation for a listing on the Stock Exchange of Hong Kong.



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: [finance@hkicpa.org.hk](mailto:finance@hkicpa.org.hk)  
 Fax : 2893 9853

Course Information Enquiry:  
 2287 7386 / 2287 7253  
 e-mail: [cpd@hkicpa.org.hk](mailto: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 <sup>*(2)</sup> (Block Letters)	Programme Code	Fee (HK\$)	
	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)

Cheque (no. \_\_\_\_\_) payable to "Hong Kong Institute of Certified Public Accountants" or "HKICPA" <sup>(6)</sup>

VISA / MasterCard     BOC HKICPA UnionPay card

Card Number:																					Card Expiry Date (MM/YY):				
Cardholder's Name (block letters):														Cardholder's Signature:						Date:					

I would like to have an official receipt. (Remarks: Official receipt will be sent to your email address provided above).

- 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.
  - Your personal data collected from the enrolment process and administration of courses will be used for the purpose of the administration of the course on which you are enrolled. Such data collected may be accessible by the Institute's officers, persons or committees processing the application and related matters. In addition, the Institute may use the collected data for statistical research and analysis and, if applicable, for validation of CPD hours. The Institute intends to use the personal data of your name, email address and correspondence address to inform you, where relevant, of CPD activities, members' benefits, goods, services, facilities and events organized or provided by the Institute or other organizations. Members and registered students may opt out of receiving such materials at any time by logging in via the following link <https://www.hkicpa.org.hk/en/members-area/comm-preference/>. Non-members may opt out of receiving such materials at any time by sending an email to the Institute at [privacyofficer@hkicpa.org.hk](mailto:privacyofficer@hkicpa.org.hk) or a letter to the Institute's privacy officer. For more information about the privacy policy of the Institute, please go to <http://www.hkicpa.org.hk/en/service-tools/privacy-policy/>
  - 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.)

Name:	Name:
Address:	Address: