

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



About the programme

Hong Kong Institute of CPAs proudly presents this accounting and auditing series of seminars between October 2009 and December 2009.

Programmes

Date / Programme code	Time	Торіс	Language	CPD credit
16 October 2009 (S091016S)	6:30 p.m. – 9:30 p.m.	New and Amended HKFRSs for 2009/10	English	3
23 October 2009 (S091023S)	6:30 p.m. – 9:30 p.m.	HKAS 1 Presentation of Financial Statements and HKFRS 8 Operating Segments	Cantonese	3
11 November 2009 (S091111S)	6:30 p.m. – 9:30 p.m	New and Amended HKFRSs for 2009/10	Cantonese	3
18 November 2009 (S091118S)	6:30 p.m. – 9:30 p.m.	New Clarified Pronouncements on Auditing	English	3
1 December 2009 (S091201S)	6:30 p.m. – 9:30 p.m.	Financial Instrument Standards: Recap and Update	English	3
9 December 2009 (S091209S)	6:30 p.m. – 9:30 p.m.	Risk Assessment and Auditor's Responses under New Clarified HKSAs	English	3

Speaker	Mr. LAM Chi Yuen, Nelson				
Venue	Hong Kong Institute of CPAs Training Centre, 27/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong				
Target audience	All parties who want to update their knowledge on HKFRSs or HKSAs				



New and Amended HKFRSs for 2009/10

Speaker	Mr. LAM Chi Yuen, Nelson FCPA (Practising)			
	Mr. Lam is one of the most popular speakers and advisors on accounting and auditing standards and has been involved in over 400 such consultancy projects, seminars and conferences in Hong Kong and other Asian cities since 2005.			
	Mr. Lam is a vice-chairman of the Accounting Resources Centre, a member of the Financial Reporting Review Panel, a visiting associate professor and lecturer in universities in mainland China and Hong Kong, and an author of accounting and auditing books, including "Intermediate Financial Reporting: an IFRS Perspective" and "Auditing and Assurance in Hong Kong" co-authored with Dr. Peter Lau.			
Date	Friday, 16 October 2009			
Time	6:30 p.m. – 9:30 p.m.			
Venue	Hong Kong Institute of CPAs Training Centre, 27/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong			
Enrolment fee	HK\$430 for HKICPA member or student; and IA/HKIAAT's member or student			
	HK\$420 for online enrolment			
	HK\$700 for non-member			
Language	English			
Format	Seminar			
Subject	Accounting			
Rating	Intermediate Level * - Sound understanding of the knowledge area. The ability to apply knowledge and skills to a range of situations and able to deal with new situations.			
Target Audience	CPAs who want to update their knowledge on HKFRS			
CPD credit	3 hours			

About the programme

The seminar aims to provide an update on the new and amended Hong Kong Financial Reporting Standards (HKFRSs). Topics to be covered in the seminar include:

- Latest updates and amendments on HKFRS, including:
- Annual improvement to HKFRS effective for 2009.
- Revised HKAS 1.

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- Revised HKAS 27 and HKFRS 3.
- Brief update on other new and amended HKFRSs.
- Latest development on financial reporting standards in 2009.



HKAS 1 *Presentation of Financial Statements* and HKFRS 8 *Operating Segments*

Speaker	Mr. LAM Chi Yuen, Nelson FCPA (Practising)					
	Mr. Lam is one of the most popular speakers and advisors on accounting and auditing standards and has been involved in over 400 such consultancy projects, seminars and conferences in Hong Kong and other Asian cities since 2005.					
	Mr. Lam is a vice-chairman of the Accounting Resources Centre, a member of the Financial Reporting Review Panel, a visiting associate professor and lecturer in universities in mainland China and Hong Kong, and an author of accounting and auditing books, including "Intermediate Financial Reporting: an IFRS Perspective" and "Auditing and Assurance in Hong Kong" co-authored with Dr. Peter Lau.					
Date	Friday, 23 October 2009					
Time	6:30 p.m. – 9:30 p.m.					
Venue	Hong Kong Institute of CPAs Training Centre, 27/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong					
Enrolment fee	HK\$430 for HKICPA member or student; and IA/HKIAAT's member or student					
	HK\$420 for online enrolment					
	HK\$700 for non-member					
Language	Cantonese					
Format	Seminar					
Subject	Accounting					
Rating	Intermediate Level * - Sound understanding of the knowledge area. The ability to apply knowledge and skills to a range of situations and able to deal with new situations.					
Target Audience	CPAs who want to update their knowledge on HKFRS and HKSA					
CPD credit	3 hours					

About the programme

The seminar aims to discuss the revised HKAS 1 *Presentation of Financial Statements* and HKFRS 8 *Operating Segments,* both of which are effective for the financial statements for the period beginning on or after 1 January 2009, and sharing some relevant implementation and contentious issues. Topics to be covered in the seminar include:

- The amended requirements on presentation of financial statements.
- The presentation of the statement of comprehensive income and reclassification adjustment.
- The definition and disclosure of operating segments.



New and Amended HKFRSs for 2009/10

Programme Code: S091111S

Speaker	Mr. LAM Chi Yuen, Nelson FCPA (Practising)			
	Mr. Lam is one of the most popular speakers and advisors on accounting and auditing standards and has been involved in over 400 such consultancy projects, seminars and conferences in Hong Kong and other Asian cities since 2005.			
	Mr. Lam is a vice-chairman of the Accounting Resources Centre, a member of the Financial Reporting Review Panel, a visiting associate professor and lecturer in universities in mainland China and Hong Kong, and an author of accounting and auditing books, including "Intermediate Financial Reporting: an IFRS Perspective" and "Auditing and Assurance in Hong Kong" co-authored with Dr. Peter Lau.			
Date	Wednesday, 11 November 2009			
Time	6:30 p.m. – 9:30 p.m.			
Venue	Hong Kong Institute of CPAs Training Centre, 27/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong			
Enrolment fee	HK\$430 for HKICPA member or student; and IA/HKIAAT's member or student			
	HK\$420 for online enrolment			
	HK\$700 for non-member			
Language	Cantonese			
Format	Seminar			
Subject	Accounting			
Rating	Intermediate Level * - Sound understanding of the knowledge area. The ability to apply knowledge and skills to a range of situations and able to deal with new situations.			
Target Audience	CPAs who want to update their knowledge on HKFRS			
CPD credit	3 hours			

About the programme

The seminar aims to provide an update on the new and amended Hong Kong Financial Reporting Standards (HKFRSs). Topics to be covered in the seminar include:

- Latest updates and amendments on HKFRS, including:
- Improvements to HKFRS effective for 2009.
- Revised HKAS 1.

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- Revised HKAS 27 and HKFRS 3.
- Brief update on other new and amended HKFRSs.
- Latest developments on financial reporting standards in 2009.



New Clarified Pronouncements on Auditing

Programme Code: S091118S

Speaker	Mr. LAM Chi Yuen, Nelson FCPA (Practising)			
	Mr. Lam is one of the most popular speakers and advisors on accounting and auditing standards and has been involved in over 400 such consultancy projects, seminars and conferences in Hong Kong and other Asian cities since 2005.			
	Mr. Lam is a vice-chairman of the Accounting Resources Centre, a member of the Financial Reporting Review Panel, a visiting associate professor and lecturer in universities in mainland China and Hong Kong, and an author of accounting and auditing books, including "Intermediate Financial Reporting: an IFRS Perspective" and "Auditing and Assurance in Hong Kong" co-authored with Dr. Peter Lau.			
Date	Wednesday, 18 November 2009			
Time	6:30 p.m. – 9:30 p.m.			
Venue	Hong Kong Institute of CPAs Training Centre, 27/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong			
Enrolment fee	HK\$430 for HKICPA member or student; and IA/HKIAAT's member or student			
	HK\$420 for online enrolment			
	HK\$700 for non-member			
Language	English			
Format	Seminar			
Subject	Auditing			
Rating	Intermediate Level * - Sound understanding of the knowledge area. The ability to apply knowledge and skills to a range of situations and able to deal with new situations.			
Target Audience	CPAs who want to update their knowledge on HKSA			
CPD credit	3 hours			

About the programme

The seminar aims to provide an update on the new and amended Hong Kong Standards on Auditing arising from the Clarity Project of the International Auditing and Assurance Standards Board. Topics to be covered in the seminar include the update of the clarified HKASs and HKSQC to be effective for audits of financial statements for periods beginning on or after 15 December 2009.



Financial Instrument Standards: Recap and Update

Speaker	Mr. LAM Chi Yuen, Nelson FCPA (Practising)
	Mr. Lam is one of the most popular speakers and advisors on accounting and auditing standards and has been involved in over 400 such consultancy projects, seminars and conferences in Hong Kong and other Asian cities since 2005.
	Mr. Lam is a vice-chairman of the Accounting Resources Centre, a member of the Financial Reporting Review Panel, a visiting associate professor and lecturer in universities in mainland China and Hong Kong, and an author of accounting and auditing books, including "Intermediate Financial Reporting: an IFRS Perspective" and "Auditing and Assurance in Hong Kong" co-authored with Dr. Peter Lau.
Date	Tuesday, 1 December 2009
Time	6:30 p.m. – 9:30 p.m.
Venue	Hong Kong Institute of CPAs Training Centre, 27/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong
Enrolment fee	HK\$430 for HKICPA member or student; and IA/HKIAAT's member or student
	HK\$420 for online enrolment
	HK\$700 for non-member
Language	English
Format	Seminar
Subject	Accounting
Rating	Advanced Level * - Advanced understanding of the knowledge area. The ability to apply knowledge and skills to complex non-routine situations. Troubleshoot most situations in the absence of complete or consistent data/information.
Target Audience	CPAs who want to update their knowledge on HKFRS
CPD credit	3 hours

About the programme

The seminar aims to provide a recap and update on Hong Kong Financial Reporting Standards (HKFRSs) relating to financial instruments. Topics to be covered in the seminar include:

- Recap of the general requirements of financial instrument standards, including HKAS 32, HKAS 39 and HKFRS 7.
- Update on the amendments effective for 2009/10, including:
 - Amendments to HKAS 32 and HKAS 1 Puttable Financial Instruments and Obligations Arising on Liquidation.
 - Amendments to HKFRS 7 Improving Disclosure about Financial Instruments.
 - Amendments to HK(IFRIC) 9 and HKAS 39 Embedded Derivatives.
 - Annual improvement to HKFRSs 2008 relevant to financial instruments.
- Latest developments on IFRSs relating to financial instruments.

* Please refer here for descriptions of other ratings.

Programme Code: S091201S



Risk Assessment and Auditor's Responses under New Clarified HKSAs

Programme Code: S091209S

Speaker	Mr. LAM Chi Yuen, Nelson FCPA (Practising)				
	Mr. Lam is one of the most popular speakers and advisors on accounting and auditing standards and has been involved in over 400 such consultancy projects, seminars and conferences in Hong Kong and other Asian cities since 2005.				
	Mr. Lam is a vice-chairman of the Accounting Resources Centre, a member of the Financial Reporting Review Panel, a visiting associate professor and lecturer in universities in mainland China and Hong Kong, and an author of accounting and auditing books, including "Intermediate Financial Reporting: an IFRS Perspective" and "Auditing and Assurance in Hong Kong" co-authored with Dr. Peter Lau.				
Date	Wednesday, 9 December 2009				
Time	6:30 p.m. – 9:30 p.m.				
Venue	Hong Kong Institute of CPAs Training Centre, 27/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong				
Enrolment fee	HK\$430 for HKICPA member or student; and IA/HKIAAT's member or student				
	HK\$420 for online enrolment				
	HK\$700 for non-member				
Language	English				
Format	Seminar				
Subject	Auditing				
Rating	Intermediate Level * - Sound understanding of the knowledge area. The ability to apply knowledge and skills to a range of situations and able to deal with new situations.				
Target Audience	CPAs who want to update their knowledge on HKSA				
CPD credit	3 hours				

About the programme

The seminar aims to provide an update on the new and amended Hong Kong Standards on Auditing pursuant to the convergence to the IAASB Clarity Project. Topics to be covered in the seminar include:

- Brief update of the clarified HKASs and HKSQC to be effective for audits of financial statements for periods beginning on or after 15 December 2009.
- Update of the clarified HKSA 200 and 300 on objective and planning of an audit.
- Update of the clarified HKSA 315 and 330 on risk assessment and auditor's responses.
- Update of the clarified HKSA 320 and 450 on materiality.

HONG KONG INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

CPD ENROLMENT FORM (For Support Programme)

To confirm your CPD booking, just log on to "MyCPA" at <u>http://www.hkicpa.org.hk</u>

Operation & Finance Department, Hong Kong Institute of CPAs, 37/F, Wu Chung House, 213 Queen's Road East, Hong Kong

Payment & Enrolment Status Enquiry: 2287 7381 e-mail: finance@hkicpa.org.hk Fax : 2893 9853 Course Information Enquiry: 2287 7386 e-mail:cpd@hkicpa.org.hk FOR OFFICE USE

Deadline: 7 working days before the date of the programme

No.	Membe		Full Name of Participant(s)	Company	СТ	Programme	Fee
NO.	No.	Status (1)	(Block Letters)	Company	System ⁽²⁾	Code	(HK\$)
1							
2							
3							
4							
5							
						Total (HK\$)	

□ I am unemployed and 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 (payable to "Hong Kong Institute of Certific	ed Public Accour	ntants")											
Cheque No.:		Bank:												
Visa / Master Credit Card	Card Number :													
Cardholder's Name : (Please print)	Card Expiry Date (month/year) :													
Date :	Cardholder's Signature :													
				FO	r of	FICI	E US	SE .						
	Auth. C	ode No.				Han	dled	by Date						
Notes: 1. Membership Status: NP = Non-Practising, P = Prac	tising, IA = Internati	onal Affil	iate,	s = :	Studer	nt, H		т =	HKIA	AT S	Stude	ent or	Memb	ber,

 Membership Status: NP = Non-Practising, P = Practising, IA = International Affiliate, S = Student, HKIAAT = HKIAAT Student or Member, GAA = GAA Passport holder, NM = Non-Member.

Please put a "√" in this column to indicate you wish to register by Computerized Ticketing System. Instead of a ticket you will receive a confirmation receipt by post. Details of the system can be found at http://www.hkicpa.org.hk/membership/cpd/ticket.php.
 All applications are on a first-come-first-served basis. In the event of over-subscription, priority will be given to members and students of HKICPA.

All applications are on a first-come-first-served basis. In the event of over-subscription, priority will be given to members and students of HKICPA.
 Application by fax will ONLY be accepted when payment is made by Visa/Master 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.

Cheque(s) should be made payable to "Hong Kong Institute of Certified Public Accountants". Please issue SEPARATE CHEQUE for each event.
 Successful applicants will receive admission ticket or confirmation notice (for those who opt for Computerised Ticketing System) 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 days before the event and if you have other enquiries related to the programme, please make enquiry at 2287 7386 or 2287 7253.

7. NO REFUND/CANCELLATION will be entertained after the application is processed. If you are unable to attend the enrolled programme, you may nominate a substitute to take your place, provided that the Institute is notified in writing at least two working days prior to the event date.

8. 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.

9. The Institute reserves the right to change the venue, date or speaker of the event due to unforeseen circumstances.

10. All personal data collected from the enrolment process, and administration of the CPD Programmes will only be used for the purpose of the administration of the course on which members are enrolled.

Please fill in the following label CLEARLY for mailing of admission ticket:

Name :	Name :
Company :	Company :
Address :	Address :