



HKAS 27 and HKFRS 3 (Revised)

Programme Code: S100809S

HKFRS 3 *Business Combinations* and HKAS 27 *Consolidated and Separate Financial Statements* issued in 2008 have become effective and introduced certain new practices on business combination and consolidation. The seminar aims at sharing the new practices on:

- the acquisition accounting on business combination.
- the requirements of acquisition-date fair value.
- the recognition of non-controlling interests.
- the recognition of full and partial goodwill.
- the accounting on disposal of interests in subsidiary.
- the accounting on loss of control of subsidiary.

Date	Monday, 9 August 2010
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.
Format	Seminar
Language	English
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
Objective	To share new practices which are introduced by HKFRS 3 and HKAS 27
Speaker	Mr. LAM Chi Yuen, Nelson FCPA (Practising)
Participants	All CPAs involved in preparation and audit of financial reports
Competency	Financial Accounting and Reporting*
Rating	Intermediate Level*
CPD hours	3

* Please refer to [Institute's CPD Learning Resource Centre](#) for details.

HONG KONG INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

CPD ENROLMENT FORM (For Support Programme)

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

Operation & Finance 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
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	CT System ⁽²⁾	Programme Code	Fee (HK\$)
	No.	Status ⁽¹⁾					
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)

<input type="checkbox"/> Cheque (payable to "Hong Kong Institute of Certified Public Accountants")	
Cheque No.:	Bank:
<input type="checkbox"/> Visa / Master Credit Card	Card Number :
Cardholder's Name : (Please print)	Card Expiry Date (month/year) :
Date :	Cardholder's Signature :
FOR OFFICE USE	
Auth. Code No.	Handled by
	Date

- 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.
 - 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.
 - 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.
 - 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.
 - 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.
 - 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 or speaker of the event due to unforeseen circumstances.
 - 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 :