

Technical Update Evenings

Technical Update Evenings (TUE) is a programme of regular evening learning sessions held by the Institute to provide comprehensive training to members to build up knowledge on current financial reporting and auditing issues. In each session, TUE aims to help members explore key areas of complexity within the standards and to increase members' abilities to deal with issues arising from the application of standards and get more knowledge on new topics.

The programme covers current standards but puts particular emphasis on those that have been identified as having particular application issues.

Language

English

Competency

Accounting and financial reporting
Auditing and assurance
Ethics and regulations

Rating

Intermediate Level

CPD Credit Hour

1.5 hours

Fee++

\$190 per session (members)
\$330 per session (non-members)

Venue

HKICPA Training Centre
27/F, Wu Chung House, Wanchai

Programme schedule

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TUE No	Date	Topic
1422++ (Cantonese Session)	28 October 2014 (Tuesday)	Guardian Role of Professionals in Upholding Ethical Governance (Re-run) <i>(Presenter: Representative from Hong Kong Ethics Development Centre, ICAC)</i>
1423++	11 November 2014 (Tuesday)	Common questions by SMPs when applying Code of Ethics for Professional Accountants (Re-run) Topics to be covered include: <ul style="list-style-type: none"> • Fundamental principles; • Common questions by small and medium sized practitioners; and • Current developments in ethics standard setting <i>(Presenters: Simon Riley, Head of Professional Services, BDO Limited and Ambrose Wong, Associate Director of Standard Setting, HKICPA)</i>
1424	19 November 2014 (Wednesday)	Accounting for Financial Instruments – Derivatives and Compound financial instruments (Re-run) <i>(Presenter: Ada Siu, Senior Manager, PricewaterhouseCoopers)</i>
1425	2 December 2014 (Tuesday)	Accounting for Financial Instruments – Hedge accounting (Re-run) <i>(Presenter: Ada Siu, Senior Manager, PricewaterhouseCoopers)</i>

All Technical Update Evenings are held from 7:00pm to 8:30pm.

++ Admission Fee for TUE 1422 and TUE 1423: HK\$ 60 (members) / HK\$100 (non-members)

Please refer [here](#) for descriptions of other competencies and ratings.



Financial instruments have always been one of the complex areas in financial reporting. Companies, nowadays, engage in various transactions which result in different types of financial instruments. However, there are often issues on how to identify and account for these financial instruments under the current accounting standards. This TUE series focuses on three typical topics including derivatives, compound financial instruments and hedge accounting with illustration examples.

TUE No	Date	Time	Topic
TUE1424	19 November 2014 (Wednesday)	7:00pm-8:30pm	Derivatives <ul style="list-style-type: none"> - What are derivatives? - How to identify and account for derivatives? - Embedded derivatives - “closely related” or not? Compound financial instruments <ul style="list-style-type: none"> - What are compound instruments? - How to identify and classify each component? - How to allocate the considerations to each component?
TUE1425	2 December 2014 (Tuesday)	7:00pm-8:30pm	Hedge accounting <ul style="list-style-type: none"> - What is hedge accounting? - How to apply hedge accounting? - What is the latest development?

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

Format Seminar

Language English

Fee HK\$190 for HKICPA member or student
 (for each session) HK\$330 for non-member

Speaker Ada Siu, Senior Manager, PricewaterhouseCoopers

Participants Preparers, auditors, CEOs, CFOs, professional accountants in business

Competency Accounting and Financial Reporting

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

CPD hours 1.5
 (for each session)

Technical Update Evenings

October to December 2014



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

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

Finance & Operations
Department,
Hong Kong Institute of CPAs
37th Floor, Wu Chung House,
213 Queen's Road East, Hong

Name: (*Mr. / Mrs. / Ms.) _____ HKICPA Membership No.: _____
(if applicable)

Company name: _____

Position held: _____ Email: _____
(for enrolment confirmation purpose)

Telephone No.: _____ Fax No.: _____

Please mark a "✓" against the session(s) for which you wish to apply

<input type="checkbox"/>	TUE 1422 – 28 October 2014 (TUE141028)	<input type="checkbox"/>	TUE 1423 – 11 November 2014 (TUE141111)
<input type="checkbox"/>	TUE 1424 – 19 November 2014 (TUE141119)	<input type="checkbox"/>	TUE 1425 – 2 December 2014 (TUE141202)

Admission Fee: TUE 1422: HK\$ 60 per session (HKICPA members) HK\$ 100 per session (Non-HKICPA members)
 TUE 1423: HK\$ 60 per session (HKICPA members) HK\$ 100 per session (Non-HKICPA members)
 TUE 1424: HK\$ 190 per session (HKICPA members) HK\$ 330 per session (Non-HKICPA members)
 TUE 1425: HK\$ 190 per session (HKICPA members) HK\$ 330 per session (Non-HKICPA members)

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- If typhoon signal no.8 or above / Black rainstorm warning is hoisted at or 2:30 p.m. on the date of event, the activity will be cancelled. Your admission fee will be refunded in the event of cancellation due to bad weather.
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