

## Technical Learning and Support Programme (July 2014 to June 2015)



HKICPA Standard Setting's Technical Learning and Support will be organizing a series of seminars and workshops from July 2014 to June 2015. These seminars and workshops are designed to provide current updates on accounting, auditing and ethics issues and an excellent opportunity for members to refresh their professional knowledge. Topics proposed to be covered include:

### TUE Events:

- ✧ New Companies Ordinance: What's new for financial reporting?
- ✧ New Companies Ordinance: Non-Public Company Reporting Exemption
- ✧ New Companies Ordinance: Measures to be taken by enterprises under the new CO
- ✧ Revised SME-FRF & FRS
- ✧ New and revised accounting pronouncements effective 2013/2014
- ✧ Public offerings – common accounting issues
- ✧ Practical guidance in preparing financial statements
- ✧ Financial instruments: Classifications, measurements and impairment
- ✧ Accounting for income taxes
- ✧ Revenue recognition: What's new?
- ✧ HKAS 37 – Provisions, contingent liabilities and contingent assets
- ✧ Accounting for employee benefits
- ✧ Audit and beyond: a closer look at the implementation of the Clarified Hong Kong Auditing Standards

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- ✧ Getting practical with internal controls
- ✧ ICAC Ethical decision making
- ✧ Role of professionals in upholding ethical governance

### Forums:

- ✧ Valuation on intangible assets
- ✧ Valuation on property valuation
- ✧ Valuation on convertible bonds / financial instruments
- ✧ Valuation on share-based payments
- ✧ Valuation on business combinations
- ✧ HKICPA & SFC – Joint seminar on audits of licensed corporations
- ✧ Latest updates on IFRS development, including revenue recognition, hedge accounting, ethics

### Workshops:

- ✧ Going Public: Pre-and post listing considerations
  - Listing process
  - Group reorganisation for IPO listing
  - Common accounting and audit, taxation and legal issues
  - Post listing obligations
  - Preparation of accountants' report
  - Cash flow forecast and working capital sufficiency
  - Proforma financial information
  - HKSIR 400 and due diligence and verification works on listing
- ✧ Consolidated financial statements – preparation and issues
- ✧ Impairment of assets
- ✧ Income and deferred tax
- ✧ Auditing PRC entities/PRC accounting standards
- ✧ Internal control and corporate governance for listed entities
- ✧ Audit staff/manager workshops
- ✧ Overview of HKFRS for Private Entities
- ✧ Audit Practice Manual application workshops
- ✧ An overview of the Quality Control Manual