



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

Continuing Professional Development (CPD) Programme

HKAS 2, 11 and 18 – Recap and Update

3 March 2008 (Mon)

(Programme Code: S080303)

Speaker	: Mr. LAM Chi Yuen, Nelson , FCPA, CFA, Nelson and Company, CPA Mr. Nelson Lam, FCPA (Practising) and CFA Charterholder, is experienced in providing financial reporting, assurance and advisory services. He is one of the regular and popular speakers and advisors in International and Hong Kong Financial Reporting Standards and International and Hong Kong Standards on Auditing in HK, Macao and PRC.
Language	: Cantonese (supplemented with English handouts)
Target Audience	: All interested parties
Level	: Intermediate
Time	: 6:30 pm to 9:30 pm
CPD Hour	: 3 hours
Format	: Seminar
Venue	: Hong Kong Institute of CPAs Training Centre, 27/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong
Fee	: HK\$400 for member, student or IA / HKIAAT's member or student HK\$700 for non-member

The seminar aims at illustrating and recapping the requirements of HKAS 2 *Inventories*, HKAS 11 *Construction Contracts* and HKAS 18 *Revenue* and updating the new interpretation on revenue recognition, HK(IFRIC)-Int 13 *Customer Loyalty Programmes*. Topics include:-

- Revenue recognition
- The requirements and implication of HK(IFRIC)-Int 13 *Customer Loyalty Programmes* on revenue recognition
- Accounting practices on inventories
- Accounting practices on construction contracts
- Potential contentious and implementation issues
- Relevant practical examples and real cases