



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

Continuing Professional Development (CPD) Programme

Intangible Assets and Service Concession Arrangements

19 March 2008 (Wed)
(Programme Code: S080319)

Speaker	: Mr. LAM Chi Yuen, Nelson , FCPA, CFA, Nelson and Company, CPA Mr. 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 38 *Intangible Assets* and updating the new interpretation on revenue recognition, HK(IFRIC)-Int 12 *Service Concession Arrangements*. Topics include:

- Definition and recognition of intangible assets
- Classification of intangible assets with finite and indefinite useful lives
- Measurement of intangible assets
- The requirements and implication of HK(IFRIC)-Int 12 *Service Concession Arrangements*
- Potential contentious and implementation issues
- Relevant practical examples and real cases