



Continuing Professional Development (CPD) Programme

Financial Assets and Financial Liabilities – HKAS 39

24 April 2008 (Thu)

(Programme Code: S080424)

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 p.m. – 9:30 p.m.
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 financial reporting requirements on financial assets and financial liabilities in the context of HKAS 39 *Financial Instruments: Recognition and Measurement*. Topics include:

- Classification of financial instruments
- Initial recognition and measurements of financial assets and liabilities
- Subsequent measurement of financial assets and liabilities
- Derivatives and embedded derivatives (*note: hedging accounting would not be covered*)
- Potential contentious and implementation issues
- Relevant practical examples and real cases