



Continuing Professional Development (CPD) Programme

Financial Assets and Financial Liabilities – HKAS 39

17 Oct 2008 (Fri)

(Programme Code: S081017)

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
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\$430 for HKICPA member or student; and IA / HKIAAT's member or student; HK\$420 online enrolment HK\$700 for non-member

The seminar aims to illustrate the financial reporting requirements in respect of financial assets and liabilities in the context of HKAS 39 *Financial Instruments: Recognition and Measurement*. Topics include:

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