



**Continuing Professional Development (CPD) Programme**

**HKAS 27 and HKFRS 3 (Revised)**

**9 Jan 2009 (Fri)**

**(Programme Code: S090109)**

**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 has been involved in over 300 consultancy projects, seminars and conferences in relation to these topics in Hong Kong and other Asian cities since 2005.

In 2008, Nelson wrote a financial reporting book, "Intermediate Financial Reporting: An IFRS Perspective" together with Dr. Peter Lau and published it in Singapore, Hong Kong and other Asian cities. He is currently a panel member of the Financial Reporting Review Panel appointed by HKSAR government and a Visiting Associate Professor in a university in 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\$430 for HKICPA member or student; and IA / HKIAAT's member or student  
**HK\$420 for online enrolment**  
HK\$700 for non-member

To converge with the revised IFRS 3 and IAS 27, the HKICPA issued the revised HKFRS 3 *Business Combinations* and HKAS 27 *Consolidated and Separate Financial Statements* in 2008 and introduced certain new practices on business combination and consolidation. The seminar aims at sharing the new practices on:

- The acquisition accounting on business combination
- The requirements of acquisition-date fair value
- The recognition of non-controlling interests
- The recognition of full and partial goodwill
- The accounting on disposal of interests in a subsidiary
- The accounting on loss of control of a subsidiary