

Valuation for Accounting Purposes:

15 Jan 2009 (Thu)

Introduction to Business Valuation & Purchase Price Allocation

Financial Instruments & Derivatives - HKFRS 2, HKAS 32 & HKAS 39

(Programme Code:S090115)

Speakers	<p>Mr. Samuel Chan, MBA, CVA, CM&AA, CEPA, Director, Head of Business and Intangible Assets Valuation, GCA Professional Services</p> <p>Mr. Chan is the Vice President of Valuation Education of the International Association of Consultants, Valuators and Analysts (IACVA). He is also a Certified Valuation Analyst, Associate Member of the American Institute of Minerals Appraisers, Certified Merger & Acquisition Advisor, and Certified Exit Planning Advisor.</p> <p>Mr. Chan is currently leading GCA's business valuation team to perform appraisal and financial valuation services for private and public corporations and providing a variety of pre-IPO financial and transaction advisory services.</p> <p>Ms. Lisa Cheng, Msc, BBA, Associate, Financial Risk Management, GCA Professional Services</p> <p>Ms. Cheng joined GCA as a Financial Engineer in the Financial Risk Management Division and has wide experience in performing valuations of financial instruments (convertible bonds, bank loans, preference shares, derivatives, forward contracts, currency swaps, share appreciation rights, real options and employee share options) for private and public companies.</p> <p>Ms. Rachel Au, Senior Financial Analyst, Business and Intangible Asset Valuation, GCA Professional Services</p> <p>Ms. Au specializes in purchase price allocation in accordance with HKFRS 3 and intangible asset valuation. She has performed valuations for various Hong Kong listed companies. Ms. Au holds a Bachelor of Commerce degree from the University of Melbourne with double majors in Accounting and Finance.</p>
Language	Cantonese
Target Audience	Finance professionals
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

This seminar is dedicated to finance professionals in the context of financial valuation and illustration of respective financial reporting requirements. This seminar examines financial valuation techniques in 3 core perspectives:

1) Introduction to Business Valuation

- Fundamentals, techniques and theories of business valuation
- Identification of appropriate approaches
- Discounts or premiums
- Conclusion of value

2) Advanced Application on Purchase Price Allocation

- Introduction
- Valuation Process
- Intangible Assets Identification
- IFRS 3 (Revised) – Business Combinations
- Application & Case Study
- Audit planning

3) Valuation and Accounting for Financial Instruments and Derivatives

- Overall understanding of
 - a) HKFRS 2: Share-Based Payment
 - b) HKAS 32: Financial Instruments: Presentation
 - c) HKAS 39: Financial Instruments: Recognition and Measurement
 - Recognition and measurement under HKFRS 2:
 - a) Equity-settled transactions
 - b) Cash-settled transactions
 - c) Recognition and measurement principles of compound financial instruments and derivatives under HKAS 32 & 39