Cannibalism effect in forensic accountancy was initially conceptualised by Mr Benny K B Kwok in a High Court action about ten years ago. Many new aspects have since evolved in forensic accountancy as a derivative from litigations and alternative dispute resolutions. Forensic accountancy now provides expert assistance in cases of fraudulent transactions, accounting irregularities, contract disputes, shareholders’ deadlocks, land resumptions, business interruptions, personal injuries, matrimonial breakdowns, royalty audits, professional negligence and business valuation. Whether it is a dispute, fraud, compliance issue or regulatory investigation, problems can quickly arise, spiral out of control and cause severe damages. Failure to appreciate the scope and expertise of forensic accountancy can cost claimants, defendants and other stakeholders billions of dollars and even personal freedoms.

In respect of business valuation, the merits of asset-based method against earning-based method as well as the International Valuation Standards (IVS) will be evaluated in this seminar. Globalisation is changing the landscape of many professions, and the IVSs are being more widely adopted by authorities and institutions throughout the world as the benchmark in valuation. In this seminar, Mr Kwok will reiterate the key points of his business valuation paper published by the Law Society of Hong Kong in 2009.

Date          Monday, 7 March 2011
Time          6:30 p.m. – 7:30 p.m.
Venue         Hong Kong Institute of CPAs Training Centre, 27/F., Wu Chung House, 213 Queen’s Road East, Wanchai, Hong Kong.
Format        Seminar
Language       English
Fee           HK$120 for HKICPA member or student; and IA/ HKIAAT’s member or student
              HK$120 for online enrolment
              HK$330 for non-member
Objectives    Upon completion of this seminar, delegates will be able to:
              ▪ understand the nature and function of forensic accountancy;
              ▪ better utilise the expertise of forensic accountancy in civil or criminal proceedings; and
              ▪ gain an insight into a variety of valuation standards and methodologies.
Speaker        Benny K B Kwok  CFE, CPM, CPA, CWEM, MHKIS, RPHM
              Chartered Surveyor MRICS, Chartered Builder MCIOB, Chartered Accountant FCA
              Principal, BENNY K B KWOK FORENSIC EXPERT
Participants   Analysts, arbitrators, CPAs, executives, financiers, insurers, journalists, litigators, mediators and surveyors who are interested in business valuation
Competency     General Accounting and Related Knowledge;
              General Business and Professional Knowledge;
              Values, Ethics and Attitudes
Rating         Foundation to Intermediate Level
              (Please refer to the Institute's online CPD Learning Resource Centre)
CPD hour       1
## CPD ENROLMENT FORM (For Support Programme)

### Operation & Finance Department,
Hong Kong Institute of CPAs,
37/F, Wu Chung House, 213 Queen's Road East, Hong Kong

### Payment & Enrolment Status Enquiry: 2287 7381
e-mail: finance@hkicpa.org.hk
Fax: 2893 9853

### Course Information Enquiry: 2287 7386
e-mail: cpd@hkicpa.org.hk

- **Deadline:** 7 working days before the date of the programme

### Notes:
1. **Membership Status:** NP = Non-Practising, P = Practising, IA = International Affiliate, S = Student, HKIAAT = HKIAAT Student or Member, GAA = GAA Passport holder, NM = Non-Member.
2. Please put a "\( \checkmark \)" in this column to indicate you wish to register by Computerized Ticketing System. Instead of a ticket you will receive a confirmation receipt by post. Details of the system can be found at [http://www.hkicpa.org.hk/membership/cpd/ticket.php](http://www.hkicpa.org.hk/membership/cpd/ticket.php).
3. All applications are on a first-come-first-served basis. In the event of over-subscription, priority will be given to members and students of HKICPA.
4. Application by fax will ONLY be accepted when payment is made by Visa/Master credit card. Please ensure all the particulars relating to payment are completed, otherwise the application cannot be processed. There is NO need to send in the enrolment form again if it has already been faxed to the Institute.
5. Cheque(s) should be made payable to "Hong Kong Institute of Certified Public Accountants". Please issue SEPARATE CHEQUE for each event.
6. Successful applicants will receive admission ticket or confirmation notice (for those who opt for Computerised Ticketing System) at least 3 working days before the event. Unsuccessful applicants will also be notified around the same time. If you have not heard from the Institute regarding your registration 2 days before the event and if you have other enquiries related to the programme, please make enquiry at 2287 7386 or 2287 7253.
7. NO REFUND/CANCELLATION will be entertained after the application is processed. If you are unable to attend the enrolled programme, you may nominate a substitute to take your place, provided that the Institute is notified in writing at least two working days prior to the event date.
8. All scheduled events will be cancelled and postponed to a date to be announced in the event of typhoon signal no. 8 or above or if a Black Rainstorm warning is hoisted. For details of bad weather arrangement for CPD programmes, please refer to the Institute’s homepage.
9. The Institute reserves the right to change the venue, date or speaker of the event due to unforeseen circumstances.
10. All personal data collected from the enrolment process, and administration of the CPD Programmes will only be used for the purpose of the administration of the course on which members are enrolled.

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