

# Financial Reporting Forum on IASB Discussion Paper on *Preliminary Views on Financial Statement Presentation (Re-run)*

Date Wednesday, 11 March 2009

**Time** 7:00 p.m. – 8:30 p.m.

Venue HKICPA Training Centre, 27/F., Wu Chung House, 213 Queen's Road East,

Wanchai, Hong Kong

Who should attend

Preparers and auditors of financial statements and others interested in financial

reporting.

Highlights The Institute is seeking comments on the IASB Discussion Paper on

Preliminary Views on Financial Statement Presentation, which will have significant impact on preparers and users of financial statements if the

proposed amendments are adopted.

The Discussion Paper introduces cohesiveness and disaggregation as the two main objectives for financial statement presentation. Cohesiveness would ensure that a reader of financial statements can follow the flow of information through the different statements of an entity; disaggregation would ensure that items that respond differently to economic events are shown separately. To achieve these main objectives the IASB and the US Financial Accounting Standards Board have developed a principle-based format that is presented in the Discussion Paper.

The Discussion Paper and the Institute's invitation to comment of the Discussion Paper can be download at

http://www.hkicpa.org.hk/professionaltechnical/accounting/exposuredraft/2008/

I2C FSP.pdf

The Forum will outline the main changes to the existing practices and the potential implications of this Discussion Paper if they are adopted. The Forum will provide an opportunity to members to present their views which will be compiled and submitted to the Financial Reporting Standards Committee ("FRSC") for consideration when preparing the Institute's submission to the IASB.

**Chairman** Mr. Paul F. Winkelmann

Chairman, FRSC

President, Hong Kong Institute of CPAs

Panelist Mr. Steve Ong

Director, Standard Setting, Hong Kong Institute of CPAs

Language English

Fee Member HK\$190

Non-member HK\$330



## Financial Reporting Forum on IASB Discussion Paper on *Preliminary Views on Financial Statement Presentation (Re-run)*

CPD Credit hours

1.5 hours

Enrolment deadline

5 March 2009

Remarks

If you are not able to attend the Forum but wish to express your views on the Discussion Paper, please click <a href="here">here</a> to complete and return an electronic questionnaire to the Institute.

**Enquiries** 

Please contact:

- 2287 7379 (David Lok) for payment & enrolment status
- 2287 7034 (Michelle Tse) for event information

**Acceptance** is on a first-come-first-served basis. Priority will be given to HKICPA members. An email confirmation on enrolment will be issued to participants 3 working days before the Forum.



# Financial Reporting Forum on IASB Discussion Paper on *Preliminary Views on Financial Statement Presentation (Re-run)*

### Operations & Finance Department Hong Kong Institute of CPAs

37th Floor, Wu Chung House 213 Queen's Road East, Hong Kong

Fax no.: 2893 9853

(MCS2 Event Code: F090311)

Enrolment Deadline: 5 March 2009

FOR OFFICE USE

Seq. no.:

Handle by:

Please click here for online enrolment

Personal information $($	One form	for one	participant	)
--------------------------	----------	---------	-------------	---

Name: (Mr./Mrs./Ms.)		HKICPA Membership no.:	
Organization:		Position held:	
Email:			
Telephone no:		Fax no.:	
Participation f	ee: ☐ HK\$190 per HKICPA mem	nber ☐ HK\$330 per non-HKICPA member	
Payment by:	☐ Cheque no.:	(Bank:)	
	□ VISA Card □ Master Card		
For payment by credit card, please fill in the following:		Card no.:	
Cardholder's Name: (Please print)		Card Expiry Date (month/year):	
Date:		Cardholder's Signature:	
	l be made payable to "Hong Kong tified Public Accountants"	FOR OFFICE USE	
Auth. code no.	Handled by	Date	

#### Notes:

- 1. No telephone reservation will be accepted.
- Full payment must be made before your enrolment will be processed.
- 3. The closing date for enrolment is 5 March 2009.
- Confirmation email will be sent to successful participants by the Member & Corporate Services Department three working days prior to the event. If you do not hear from us by then, please contact Ms. Michelle Tse at 2287 7034
- 5. Unsuccessful enrolment will be notified two days before the event with full refund by the Finance & Operations Department...
- Unless the event is cancelled due to unforeseen circumstances, no refund will be entertained after your enrolment has been processed
- 7. Bad weather arrangement: When typhoon signal no.8 or above / black rainstorm warning is hoisted at or after 2:30 p.m. on the date of event, the event will be cancelled. Your admission fee will be refunded in the event of cancellation due to bad weather..

Event Information Enquiry: 2287 7034 / 220

Email: mcs.msce@hkicpa.org.hk

Payment & Enrolment Status Enquiry: 2287 7379

Email: finance@hkicpa.org.hk

Please allow 4 days to process your application. To avoid delaying the process, please do NOT make any unnecessary enquiries. You can check your enrolment status at "My CPA" at <a href="http://www.hkicpa.org.hk">http://www.hkicpa.org.hk</a>.