



# Latest Implementation Guidance on the Application of Part 9 of the New Companies Ordinance

<b>Date</b>	Tuesday, 23 June 2015
<b>Time</b>	12:00 pm to 2:00 pm (Light refreshment starts at 11:30 a.m.)
<b>Venue</b>	Hong Kong Institute of CPAs 27/F., Wu Chung House 213 Queen's Road East Wanchai, Hong Kong
<b>Speaker</b>	Ms. Catherine Morley Chairman of HKICPA Financial Reporting Standards Committee ("FRSC") Leader of the FRSC's Companies Ordinance Working Group Head of Department of Professional Practice, KPMG China
<b>CPD Credit hours</b>	2 hours
<b>Fee</b>	Member                      HK\$190 Non-member                HK\$330
<b>Language</b>	English
<b>Competency</b>	Accounting and Financial Reporting
<b>Rating</b>	Intermediate Level* - Sound understanding of the knowledge area. The ability to apply knowledge and skills to a range of situations and able to deal with new situations.
<b>Highlights</b>	Part 9 of the new Hong Kong Companies Ordinance ("new CO") was first effective for annual reporting periods beginning on or after 3 March 2014. The new CO will apply to entities preparing for financial year beginning on or after 3 March 2014 onwards.  The purpose of this seminar is to brief members on the latest implementation guidance on the application of the new CO, including questions and answers on a range of issues in relation to the preparation of consolidated and company-level financial statements that may arise as companies apply the requirements of Part 9 for the first time. Our speaker will also give an overview of the new guidance contained in Accounting Bulletin 6 on the requirements of Section 436 of the new CO in connection with publication of "Specified Financial Statements" and "Non-statutory Accounts".

## About the speaker

**Catherine Morley**, Partner, Department of Professional Practice, KPMG China

As the Partner in charge of KPMG China's Department of Professional Practice, Catherine is responsible for leading a team of professionals who support the firm and its clients on financial reporting and auditing issues. Catherine qualified as a Chartered Accountant with KPMG in the UK and has been closely involved with the changing environment of Hong Kong financial reporting since first coming to Hong Kong in 1993.

Catherine has served on several of the Hong Kong Institute of Certified Public Accountants' professional committees for many years and is currently the Chairman of its Financial Reporting Standards Committee and a member of its Professional Standards Monitoring Expert Panel.

Catherine has also served on Hong Kong Government Committees. She is a convener on the Financial Reporting Review Panel of the Financial Reporting Council. She is also a former member of the Standing Committee on Company Law Reform.

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Hong Kong Institute of Certified Public Accountants  
香港會計師公會

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**23 June 2015**

[ Event Code: F150623 ]

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                           HK\$ 330 per person (Non-HKICPA members)  
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