



Seminar on "HKAS 27 & HKFRS 3"



- Date** 18 November 2011, Friday
- Time** 6:30 p.m. – 9:30 p.m.
- Venue** SCOPE Admiralty Learning Centre, Room UT, 8/F.,
United Centre, 95 Queensway, Admiralty, Hong Kong
- Speaker** **Ms. Clara Yu**
Clara is currently a director in the Technical Department of Deloitte Touche Tohmatsu. She has over 12 years of experience with special responsibilities for accounting and financial reporting under HKFRS/IFRS. From 2007 to 2008, Clara was the Director (Compliance and Investigation) of the Hong Kong Financial Reporting Council. She was responsible for leading the secretariat of the Financial Reporting Council to perform investigations of audit and financial reporting deficiencies.
- Enrolment fee** HK\$220 per person for HKICPA registered students and members
HK\$350 for non-members
- Language** Cantonese supplemented with English handouts
- Enrolment deadline** 4 November 2011, Friday

Course outline

This seminar discusses the key concepts of HKAS 27 (Revised) and HKFRS 3 (Revised). It also elaborates on the disclosure requirements under these two standards. In addition, the seminar introduces the new “control” principle under HKFRS 10 Consolidated Financial Statements.

- **Part I – HKFRS 3 (Revised):**
 - Scope of the standard
 - Definition of a business
 - The acquisition method
 - Step acquisition
 - Disclosure requirements
- **Part II – HKAS 27 (Revised):**
 - Definition of control under HKAS 27
 - Overview of the concept of control under HKFRS 10
 - Disposal of a subsidiary
 - Changes in ownership interest in a subsidiary
 - Disclosure requirements

To enroll, please click [here](#) to download the application form.

Acceptance is on a first-come-first-served basis. Confirmation on enrolment will be sent to participants three days before the course commencement date.

Enquiries: Miss Doris Wong, tel: 2287 7236 / email: doris@hkipa.org.hk

**Register early
to secure your seat!**