



HKICPA workshop: New Hong Kong Companies Ordinance: Financial Reporting

Programme Code: W150105S

The new Hong Kong Companies Ordinance came into operation on 3 March 2014. The new financial reporting requirements therein will be effective for companies with financial years beginning on or after 3 March 2014. While the first wave of companies following the requirements will be those with year ending 31 March 2015, certain companies may have to take actions well before the close of the financial year in order to enjoy some exemptions offered by the new Hong Kong Companies Ordinance. In fact, the new Hong Kong Companies Ordinance significantly changes the financial statements and directors' report not only by adding new requirements but also modifying as well as removing certain existing provisions.

This workshop will cover the following key financial reporting requirements:

- Overview of financial reporting frameworks
- Impact on financial statements and directors' report
- Criteria for exemption of consolidation
- Criteria for falling within reporting exemption

Date Monday, 5 January 2015

Time 6:30 p.m. – 9:30 p.m.

Venue Hong Kong Institute of CPAs,
27/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong.

Format Workshop including illustrative examples and case studies

Language Cantonese

Fee HK\$750 for HKICPA member or student; and IA/ HKIAAT member or student
HK\$1,500 for non-member

Objectives

- Enhance the understanding of the key financial reporting requirements under the new Hong Kong Companies Ordinance
- Help participants to apply those requirements in the preparation of financial statements and directors' report

Speakers **Mr. Jimmy YIP**, Practising Director, Mazars CPA Limited
Mr. Yip has over 15 years of experience in auditing. His audit clients include companies ranging from SMEs to listed local, PRC and overseas companies from a wide spectrum of industries. Apart from audit works, he is also engaged in special assignments including investigation and IPOs. In addition, Mr. Yip is the Head of Quality Assurance mainly responsible for quality control and training.

Mr. Leo CHEUK, Senior Manager, Mazars CPA Limited
Mr. Cheuk was a part-time tutor in City University of Hong Kong and has over 8 years of experience in auditing. Besides, he has been involved in special assignments including price-determination engagement.

Participants Preparers of financial statements and directors' report

Competency Accounting and financial reporting

Rating Intermediate Level (Please refer to the [Institute's online CPD Learning Resource Centre](#))

CPD hours 3



**To confirm your CPD booking,
 just log on to "My CPA" at
<http://www.hkicpa.org.hk>**

HKICPA Event Enrolment Form (For Support Programme)

Finance & Operations 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 / 2287 7253 e-mail: cpd@hkicpa.org.hk
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FOR OFFICE USE

Deadline: 7 working days before the date of the programme

No.	Membership		Full Name of Participant(s) (Block Letters)	Company	Email address ^{*(2)} (Block Letters)	Programme Code	Fee (HK\$)	
	No.	Status ⁽¹⁾						
1								
2								
3								
4								
							Total (HK\$)	

* Email address is for enrolment confirmation purpose. Please refer to note (2) for details.

I am unemployed and not working. I am planning to rejoin the workforce.
 The Institute reserves the right to allocate places to enable the enjoyment of more members in this event.
 The Institute's decision is final. Applicant must submit the enrolment form 10 working days before the event.

Contact Person : _____ Tel No. : _____ Fax No. : _____ E-mail : _____

Payment Method (Please tick the appropriate box)

<input type="checkbox"/> Cheque (no. _____) payable to "Hong Kong Institute of Certified Public Accountants" or "HKICPA" ⁽⁶⁾	
<input type="checkbox"/> VISA / MasterCard	<input type="checkbox"/> BOC HKICPA UnionPay card
Card Number: _____	Card Expiry Date (MM/YY): _____
Cardholder's Name (block letters): _____	Cardholder's Signature: _____ Date: _____
<input type="checkbox"/> I would like to have an official receipt. (Remarks: Official receipt will be sent to your email address provided above).	

- Notes:
- Membership Status: **NP** = Non-Practising, **P** = Practising, **IA** = International Affiliate, **S** = Student, **HKIAAT** = HKIAAT Student or Member, **GAA** = GAA Passport holder, **NM** = Non-Member.
 - Successful applicants will receive confirmation of registration by email 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 working days before the event and if you have other enquiries related to the programme, please make enquiry at 2287 7386 or 2287 7253.
 - NO ADMISSION TICKET will be issued. Please bring your HKICPA membership card or confirmation email for admission purpose.
 - All applications are on a first-come-first-served basis.
 - Application by fax will ONLY be accepted when payment is made by credit card. Cash is strictly not accepted. 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.
 - Please issue SEPARATE CHEQUE for each event.
 - NO REFUND/CANCELLATION will be entertained after the application is processed.
 - 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.
 - The Institute reserves the right to change the venue, date, speaker or to cancel the event due to unforeseen circumstances.
 - Your personal data collected from the enrolment process and administration of courses will be used for the purpose of the administration of the course on which you are enrolled. Such data collected may be accessible by the Institute's officers, persons or committees processing the application and related matters. In addition, the Institute may use the collected data for statistical research and analysis and, if applicable, for validation of CPD hours. The Institute intends to use the personal data of your name, email address and correspondence address to inform you, where relevant, of CPD activities, members' benefits, goods, services, facilities and events organized or provided by the Institute or other organizations. Members and registered students may opt out of receiving such materials at any time by logging in via the following link <https://www.hkicpa.org.hk/en/members-area/comm-preference/>. Non-members may opt out of receiving such materials at any time by sending an email to the Institute at privacyofficer@hkicpa.org.hk or a letter to the Institute's privacy officer. For more information about the privacy policy of the Institute, please go to <http://www.hkicpa.org.hk/en/service-tools/privacy-policy/>.
 - No unauthorized audio or video recording is allowed at CPD events.

For payment by cheque, please fill-in your postal address for refund in case the event is full or cancelled. (Remarks: For payment by credit card, refund will be made directly to your credit card.)	
Name:	Name:
Address:	Address: