



## Seminar on "Fair Value Accounting"



- Date** 1 June 2012, Friday
- Time** 6:30 p.m. – 9:30 p.m.
- Venue** The Joint Professional Centre Limited, Lecture Theatre,  
Unit 1, G/F., The Centre, 99 Queen's Road Central, Hong Kong.
- Speaker** **Ms. Clara Yu**  
Clara is currently a partner in the Technical Department of Deloitte Touche Tohmatsu, Hong Kong. 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** 24 May 2012, Thursday (**Extended**)

### Course outline

This seminar provides an overview of the key requirements of HKFRS 13, including measurement and disclosure requirements.

- Background of fair value measurement
- Definition of fair value and new principles
- 3-level fair value hierarchy
- Use of valuation technique
- Consideration specific to non-financial assets
- Consideration specific to liabilities and equity instruments
- Consideration specific to financial instruments
- 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.

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**Register early  
to secure your seat!**