



## **Seminar on "Financial Instruments** Standards" (Part I & II)



Date	20 and 27 February 2014, Thursdays
Time	6:30 p.m. – 9:30 p.m.
Venue	The Joint Professional Centre Limited, Lecture Theater, Unit 1, G/F., The Center, 99 Queen's Road Central, Hong Kong.
Speaker	<i>Mr. LAM Chi Yuen Nelson</i> is a practising accountant with his own professional accounting and consulting firms and is one of the most popular speakers and advisors on financial reporting and auditing issues. He is also Council member of the Institute, Chairman of Accounting Resources Centre, and an author of several financial reporting and auditing books, including "Auditing and Assurance in Hong Kong", "Financial Accounting" and "Intermediate Financial Reporting: an IFRS Perspective", co-authored with some renowned professors in US and Hong Kong.
Language	Cantonese supplemented with English handouts
Class size	100 persons
Enrolment fee	HK\$450 per person for HKICPA registered students and members HK\$720 for non-members
Enrolment deadline	11 February 2014, Tuesday

## **Course outline**

Financial instrument standards are often viewed as the most lengthy and complicated standards among the full set of HKFRSs. Moreover, many amendments and new standard and interpretations have been continuously introduced for them, including HKFRS 9. The seminar aims at using a simple but comprehensive approach integrated with cases and examples to explain the application of these standards.

## Part I

- Financial Assets and Liabilities: **Recognition and Measurements** 
  - Classification of financial instruments
  - Initial recognition and measurements •
  - Subsequent measurement

## Part II

- Financial Instruments: Complex and **Presentation Issues** 
  - Derivative accounting and embedded derivatives
  - Hedging and hedging accounting
  - Presentation and disclosure issues

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 Register early participants three days before the course commencement date.

Enquiries: Mr. Ronald Wu, tel: 2287 7236 / email: ronaldwu@hkicpa.org.hk

to secure your seat!