



CPD Seminars – Accounting and Auditing Series

About the programme

Hong Kong Institute of CPAs proudly presents this accounting and auditing series of seminars between October 2009 and December 2009.

Programmes

Date / Programme code	Time	Topic	Language	CPD credit
16 October 2009 (S091016S)	6:30 p.m. – 9:30 p.m.	New and Amended HKFRSs for 2009/10	English	3
23 October 2009 (S091023S)	6:30 p.m. – 9:30 p.m.	HKAS 1 Presentation of Financial Statements and HKFRS 8 Operating Segments	Cantonese	3
11 November 2009 (S091111S)	6:30 p.m. – 9:30 p.m.	New and Amended HKFRSs for 2009/10	Cantonese	3
18 November 2009 (S091118S)	6:30 p.m. – 9:30 p.m.	New Clarified Pronouncements on Auditing	English	3
1 December 2009 (S091201S)	6:30 p.m. – 9:30 p.m.	Financial Instrument Standards: Recap and Update	English	3
9 December 2009 (S091209S)	6:30 p.m. – 9:30 p.m.	Risk Assessment and Auditor's Responses under New Clarified HKASs	English	3

Speaker

Mr. LAM Chi Yuen, Nelson

Venue

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

Target audience

All parties who want to update their knowledge on HKFRSs or HKASs



New and Amended HKFRSs for 2009/10

Programme Code: S091016S

Speaker	Mr. LAM Chi Yuen, Nelson FCPA (Practising) Mr. Lam is one of the most popular speakers and advisors on accounting and auditing standards and has been involved in over 400 such consultancy projects, seminars and conferences in Hong Kong and other Asian cities since 2005. Mr. Lam is a vice-chairman of the Accounting Resources Centre, a member of the Financial Reporting Review Panel, a visiting associate professor and lecturer in universities in mainland China and Hong Kong, and an author of accounting and auditing books, including "Intermediate Financial Reporting: an IFRS Perspective" and "Auditing and Assurance in Hong Kong" co-authored with Dr. Peter Lau.
Date	Friday, 16 October 2009
Time	6:30 p.m. – 9:30 p.m.
Venue	Hong Kong Institute of CPAs Training Centre, 27/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong
Enrolment fee	HK\$430 for HKICPA member or student; and IA/HKIAAT's member or student HK\$420 for online enrolment HK\$700 for non-member
Language	English
Format	Seminar
Subject	Accounting
Rating	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.
Target Audience	CPAs who want to update their knowledge on HKFRS
CPD credit	3 hours

About the programme

The seminar aims to provide an update on the new and amended Hong Kong Financial Reporting Standards (HKFRSs). Topics to be covered in the seminar include:

- Latest updates and amendments on HKFRS, including:
 - Annual improvement to HKFRS effective for 2009.
 - Revised HKAS 1.
 - Revised HKAS 27 and HKFRS 3.
 - Brief update on other new and amended HKFRSs.
- Latest development on financial reporting standards in 2009.

* Please refer [here](#) for descriptions of other ratings.



HKAS 1 *Presentation of Financial Statements* and HKFRS 8 *Operating Segments*

Programme Code: S091023S

Speaker	Mr. LAM Chi Yuen, Nelson FCPA (Practising) Mr. Lam is one of the most popular speakers and advisors on accounting and auditing standards and has been involved in over 400 such consultancy projects, seminars and conferences in Hong Kong and other Asian cities since 2005. Mr. Lam is a vice-chairman of the Accounting Resources Centre, a member of the Financial Reporting Review Panel, a visiting associate professor and lecturer in universities in mainland China and Hong Kong, and an author of accounting and auditing books, including "Intermediate Financial Reporting: an IFRS Perspective" and "Auditing and Assurance in Hong Kong" co-authored with Dr. Peter Lau.
Date	Friday, 23 October 2009
Time	6:30 p.m. – 9:30 p.m.
Venue	Hong Kong Institute of CPAs Training Centre, 27/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong
Enrolment fee	HK\$430 for HKICPA member or student; and IA/HKIAAT's member or student HK\$420 for online enrolment HK\$700 for non-member
Language	Cantonese
Format	Seminar
Subject	Accounting
Rating	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.
Target Audience	CPAs who want to update their knowledge on HKFRS and HKSA
CPD credit	3 hours

About the programme

The seminar aims to discuss the revised HKAS 1 *Presentation of Financial Statements* and HKFRS 8 *Operating Segments*, both of which are effective for the financial statements for the period beginning on or after 1 January 2009, and sharing some relevant implementation and contentious issues. Topics to be covered in the seminar include:

- The amended requirements on presentation of financial statements.
- The presentation of the statement of comprehensive income and reclassification adjustment.
- The definition and disclosure of operating segments.

* Please refer [here](#) for descriptions of other ratings.



New and Amended HKFRSs for 2009/10

Programme Code: S091111S

Speaker	Mr. LAM Chi Yuen, Nelson FCPA (Practising) Mr. Lam is one of the most popular speakers and advisors on accounting and auditing standards and has been involved in over 400 such consultancy projects, seminars and conferences in Hong Kong and other Asian cities since 2005. Mr. Lam is a vice-chairman of the Accounting Resources Centre, a member of the Financial Reporting Review Panel, a visiting associate professor and lecturer in universities in mainland China and Hong Kong, and an author of accounting and auditing books, including "Intermediate Financial Reporting: an IFRS Perspective" and "Auditing and Assurance in Hong Kong" co-authored with Dr. Peter Lau.
Date	Wednesday, 11 November 2009
Time	6:30 p.m. – 9:30 p.m.
Venue	Hong Kong Institute of CPAs Training Centre, 27/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong
Enrolment fee	HK\$430 for HKICPA member or student; and IA/HKIAAT's member or student HK\$420 for online enrolment HK\$700 for non-member
Language	Cantonese
Format	Seminar
Subject	Accounting
Rating	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.
Target Audience	CPAs who want to update their knowledge on HKFRS
CPD credit	3 hours

About the programme

The seminar aims to provide an update on the new and amended Hong Kong Financial Reporting Standards (HKFRSs). Topics to be covered in the seminar include:

- Latest updates and amendments on HKFRS, including:
 - Improvements to HKFRS effective for 2009.
 - Revised HKAS 1.
 - Revised HKAS 27 and HKFRS 3.
 - Brief update on other new and amended HKFRSs.
- Latest developments on financial reporting standards in 2009.

* Please refer [here](#) for descriptions of other ratings.



New Clarified Pronouncements on Auditing

Programme Code: S091118S

Speaker	Mr. LAM Chi Yuen, Nelson FCPA (Practising) Mr. Lam is one of the most popular speakers and advisors on accounting and auditing standards and has been involved in over 400 such consultancy projects, seminars and conferences in Hong Kong and other Asian cities since 2005. Mr. Lam is a vice-chairman of the Accounting Resources Centre, a member of the Financial Reporting Review Panel, a visiting associate professor and lecturer in universities in mainland China and Hong Kong, and an author of accounting and auditing books, including "Intermediate Financial Reporting: an IFRS Perspective" and "Auditing and Assurance in Hong Kong" co-authored with Dr. Peter Lau.
Date	Wednesday, 18 November 2009
Time	6:30 p.m. – 9:30 p.m.
Venue	Hong Kong Institute of CPAs Training Centre, 27/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong
Enrolment fee	HK\$430 for HKICPA member or student; and IA/HKIAAT's member or student HK\$420 for online enrolment HK\$700 for non-member
Language	English
Format	Seminar
Subject	Auditing
Rating	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.
Target Audience	CPAs who want to update their knowledge on HKSA
CPD credit	3 hours

About the programme

The seminar aims to provide an update on the new and amended Hong Kong Standards on Auditing arising from the Clarity Project of the International Auditing and Assurance Standards Board. Topics to be covered in the seminar include the update of the clarified HKASs and HKSQC to be effective for audits of financial statements for periods beginning on or after 15 December 2009.

* Please refer [here](#) for descriptions of other ratings.



Financial Instrument Standards: Recap and Update

Programme Code: S091201S

Speaker	Mr. LAM Chi Yuen, Nelson FCPA (Practising) Mr. Lam is one of the most popular speakers and advisors on accounting and auditing standards and has been involved in over 400 such consultancy projects, seminars and conferences in Hong Kong and other Asian cities since 2005. Mr. Lam is a vice-chairman of the Accounting Resources Centre, a member of the Financial Reporting Review Panel, a visiting associate professor and lecturer in universities in mainland China and Hong Kong, and an author of accounting and auditing books, including "Intermediate Financial Reporting: an IFRS Perspective" and "Auditing and Assurance in Hong Kong" co-authored with Dr. Peter Lau.
Date	Tuesday, 1 December 2009
Time	6:30 p.m. – 9:30 p.m.
Venue	Hong Kong Institute of CPAs Training Centre, 27/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong
Enrolment fee	HK\$430 for HKICPA member or student; and IA/HKIAAT's member or student HK\$420 for online enrolment HK\$700 for non-member
Language	English
Format	Seminar
Subject	Accounting
Rating	Advanced Level * - Advanced understanding of the knowledge area. The ability to apply knowledge and skills to complex non-routine situations. Troubleshoot most situations in the absence of complete or consistent data/information.
Target Audience	CPAs who want to update their knowledge on HKFRS
CPD credit	3 hours

About the programme

The seminar aims to provide a recap and update on Hong Kong Financial Reporting Standards (HKFRSs) relating to financial instruments. Topics to be covered in the seminar include:

- Recap of the general requirements of financial instrument standards, including HKAS 32, HKAS 39 and HKFRS 7.
- Update on the amendments effective for 2009/10, including:
 - Amendments to HKAS 32 and HKAS 1 Puttable Financial Instruments and Obligations Arising on Liquidation.
 - Amendments to HKFRS 7 Improving Disclosure about Financial Instruments.
 - Amendments to HK(IFRIC) 9 and HKAS 39 Embedded Derivatives.
 - Annual improvement to HKFRSs 2008 relevant to financial instruments.
- Latest developments on IFRSs relating to financial instruments.

* Please refer [here](#) for descriptions of other ratings.



Risk Assessment and Auditor's Responses under New Clarified HKSA's

Programme Code: S091209S

Speaker	Mr. LAM Chi Yuen, Nelson FCPA (Practising) Mr. Lam is one of the most popular speakers and advisors on accounting and auditing standards and has been involved in over 400 such consultancy projects, seminars and conferences in Hong Kong and other Asian cities since 2005. Mr. Lam is a vice-chairman of the Accounting Resources Centre, a member of the Financial Reporting Review Panel, a visiting associate professor and lecturer in universities in mainland China and Hong Kong, and an author of accounting and auditing books, including "Intermediate Financial Reporting: an IFRS Perspective" and "Auditing and Assurance in Hong Kong" co-authored with Dr. Peter Lau.
Date	Wednesday, 9 December 2009
Time	6:30 p.m. – 9:30 p.m.
Venue	Hong Kong Institute of CPAs Training Centre, 27/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong
Enrolment fee	HK\$430 for HKICPA member or student; and IA/HKIAAT's member or student HK\$420 for online enrolment HK\$700 for non-member
Language	English
Format	Seminar
Subject	Auditing
Rating	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.
Target Audience	CPAs who want to update their knowledge on HKSA
CPD credit	3 hours

About the programme

The seminar aims to provide an update on the new and amended Hong Kong Standards on Auditing pursuant to the convergence to the IAASB Clarity Project. Topics to be covered in the seminar include:

- Brief update of the clarified HKASs and HKSQC to be effective for audits of financial statements for periods beginning on or after 15 December 2009.
- Update of the clarified HKSA 200 and 300 on objective and planning of an audit.
- Update of the clarified HKSA 315 and 330 on risk assessment and auditor's responses.
- Update of the clarified HKSA 320 and 450 on materiality.

* Please refer [here](#) for descriptions of other ratings.

