



A Refresher Course on Current Financial Reporting Standards

(Programme Code: W100227)

A certificate will be

awarded for successful

completion of this

refresher programme.

This programme aims to enhance the financial competency of accountants involved in different industries. It is hoped that the participants will apply their financial skills to its optimal level in their workplace through understanding the requirements of financial reporting relating to:

 the financial statement presentation and disclosure requirements for various significant issues.

- the recognition and measurement of assets and liabilities.
- the consolidation of accounts and business combinations.
- difficult financial reporting topics like income taxes, foreign exchange, etc.

Facilitator Mr. Paul Yeung, CPA, MA (Lancaster UK), MA (CUHK)

Mr. Yeung is an experienced writer, consultant and lecturer in financial reporting, auditing and business

ethics.

Language Cantonese with English Terminology

Admission Requirement HKICPA members or other accountants with financial reporting experience

 CPD hours
 30 hours

 Fee
 \$6,800

 Class Size
 50

Enrolment Deadline 5 February 2010

Date	Time	Venue							
1) 27 Feb 2010 (Sat)	9:00 a.m. – 6:30 p.m.	KPMG Training Centre, 28/F Oxford House, Tai							
2) 6 Mar 2010 (Sat)	9:00 a.m. – 6:30 p.m.	Koo Place, 979 King's Road, Quarry Bay, Hong Kong.							
3) 13 Mar 2010 (Sat)	9:00 a.m. – 6:30 p.m.								
4) 19 Mar 2010 (Fri)	6:30 p.m. – 9:30 p.m.	Hong Kong Institute of CPAs Training Centre,							
5) 26 Mar 2010 (Fri)	6:30 p.m. – 8:00 p.m. (examination at 8:00 p.m. – 9:00 p.m.)	27/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong.							

The entire programme covers the following topics:-

Financial Reporting I:

The session focuses on explaining the requirements of financial reporting standards to be initially applied in the year ended 31 December 2009.

Financial reporting standards to cover include HKAS 1 (Revised), HKAS 23 (Revised), HKFRS 8, HK(IFRIC)-Int 13, 15, 16 and 18, Improvements to HKFRSs (2008), Amendments to HKAS 1, HKAS 27, HKAS 32, HKAS 39, HKFRS 2, HKFRS 7, HK(IFRIC)-Int 9 and HK-Int 4, etc.

Topics include:-

- Presentation of financial statements
- Borrowing costs
- Operating segments
- Relevant interpretations and amendments etc

Financial Reporting III:

The session focuses on explaining the requirements of financial reporting standards to be initially applied in the year ending on or after 31 December 2010 and related standards.

Financial reporting standards to cover include HKAS 24 (Revised), HKFRS 9, HK(IFRIC)-Int 19, Amendments to HKAS 32 and HK(IFRIC)-Int 14 etc.

Topics include:-

- Related party disclosures
- Financial instruments
- Relevant interpretations and amendments etc

Financial Reporting II:

The session focuses on explaining the requirements of financial reporting standards to be initially applied in the year ending 30 June 2010 and related standards

Financial reporting standards to cover include HKAS 27 (Revised), HKFRS 3 (Revised), HK(IFRIC)-Int 17, 15, 16 and 18, Improvements to HKFRSs (2009), Amendments to HKAS 39 and HKFRS 2, etc.

Topics include:-

- Business combinations
- · Consolidated and separate financial statements
- Associates
- · Joint ventures
- Relevant interpretations and amendments etc

Financial Reporting IV:

This session covers a revision of some typical financial reporting areas.

Financial reporting standards to cover include HKAS 12, HKAS 21, HKAS 36 and HKAS 39 etc.

Topics include:-

- Income taxes
- Foreign currencies translation
- Impairment of assets
- Hedge accounting

Assessment methods and course completing requirements: 1 hour end of course examination Participants have to achieve 70% attendance and 50% pass in examination for CEF reimbursement purposes.



Are you a member of HKICPA?

A Refresher Course on Current Financial Reporting Standards (W100227)

Operations & Finance Department Hong Kong Institute of CPAs

37th Floor, Wu Chung House 213 Queen's Road East, Hong Kong

Fax no.: 2893 9853

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□No																			
If you are not a member of HKICPA, are you an acc	countant v	with fi	nanci	al repo	rting e	expe	rience'	?											
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HKICPA members can confirm their CPD booking by I	ogging on	to "My	yCPA'	at <u>http:</u>	//www	ı.hkic	pa.org	<u>.hk</u>											
Personal information																			
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Please indicate if you wish to register by Computerize Participation fee: HK\$6,800	d Ticketing	g Syste	em (C	TS) *HK	ICPA m	nemb	ers only	: (1)		Yes		J N	lo						
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Institute of Certified Public Accountants"	Auth. code no.				Handled by					Date									
Notes: 1. Please put a ">" in this column to indicate you wish to register by Computerized Ticketing System. Instead of a ticket you will receive a confirmation receipt by post. Details of the system can be found at http://www.hkicpa.org.hk/membership/cpd/licket.php . 2. All applications are on a first-come-first-served basis. 3. Application by fax will ONLY be accepted when payment is made by Visa/Master credit card. 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. 4. Cheque(s) should be made payable to "Hong Kong Institute of Certified Public Accountants". Please issue SEPARATE CHEQUE for each event. 5. Successful applicants will receive admission ticket or confirmation notice (for those who opt for Computerised Ticketing System) 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 days before the event and if you have other enquiries related to the programme, please make enquiry at 2287 7386 or 2287 7253. 6. NO REFUNDI/CANCELLATION will be entertained after the application is processed. If you are unable to attend the enrolled programme, you may nominate a substitute to take your place, provided that the Institute is notified in writing at least two working days prior to the event date. 7. 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. 8. The Institute reserves the right to change the venue, date or speaker of the event due to unforeseen circumstances. 9. All personal data collected from the enrolment process, and administration																			
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