

A Refresher Course on Current Financial Reporting Standards

(Programme Code: W110603)

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.

A certificate will be awarded for successful completion of this refresher programme.

Facilitator	Ms. Winnie Chan, FCPA, AICPA Ms. Eky Liu, CPA, FCCA Both Ms. Chan and Ms. Liu are an experienced lecturer in financial reporting and auditing.
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	30
Enrolment Deadline	23 May 2011

Date	Time	Venue
1) 3 Jun 2011 (Fri)	9:00 a.m. – 5:00 p.m.	Hong Kong Institute of CPAs Training Centre, 27/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong.
2) 10 Jun 2011 (Fri)	9:00 a.m. – 5:00 p.m.	
3) 13 Jun 2011 (Mon)	9:00 a.m. – 5:00 p.m.	
4) 22 Jun 2011 (Wed)	10:00 a.m. – 1:00 p.m.	
5) 30 Jun 2011 (Thu)	9:00 a.m. – 4:00 p.m (examination at 4:00 p.m. – 5:00 p.m.)	

The entire programme covers the following topics:-

Financial Reporting I:

The session focuses on explaining the requirements of financial reporting standards in relation to consolidated financial statements.

Financial reporting standards to cover include HKAS 27 (Revised), HKAS 28, HKAS 31, HKFRS 3 (Revised) and the relevant improvements to HKFRSs etc.

Topics include:-

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

Financial Reporting III:

The session focuses on explaining the requirements of financial reporting standards on some common issues.

Financial reporting standards to cover include HKAS 16, HKAS 17, HKAS 18, HKAS 19, HKAS 23 (Revised), HKAS 36, HKAS 40, HKFRS 2, HK (IFRIC) - Int 13 etc.

Topics include:-

- Borrowing costs
- Impairment of assets
- Customer loyalty programmes and revenue
- Leases, investment property and own-used property
- Share based payments and employee benefits
- Relevant interpretations and amendments etc

Financial Reporting II:

The session focuses on explaining the requirements of financial reporting standards in relation to financial statement presentation and disclosures.

Financial reporting standards to cover include HKAS 1 (Revised), HKAS 7, HKAS 24 (Revised), HKAS 32, HKFRS 5, HKFRS 7, HKFRS 8 and the relevant improvements to HKFRSs etc.

Topics include:-

- Presentation of financial statements
- Statement of Cash Flow
- Operating segments
- Related party disclosures
- 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 39, HKFRS 9 and the relevant improvements to HKFRSs etc.

Topics include:-

- Income taxes
- Foreign currencies translation
- Financial instruments
- Hedge accounting
- Relevant interpretations and amendments etc

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.



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FOR OFFICE USE

Seq. no.: _____
 Handle by: _____

Are you a member of HKICPA?

Yes (Membership No.: _____)

No

If you are not a member of HKICPA, are you an accountant with financial reporting experience?

Yes

No

HKICPA members can confirm their CPD booking by logging on to "MyCPA" at <http://www.hkicpa.org.hk>

Personal information

Name: _____ (Mr./Mrs./Ms.) Organisation: _____

Position held: _____ Email: _____

Telephone no: _____ Fax no.: _____

Please indicate if you wish to register by Computerized Ticketing System (CTS) *HKICPA members only: ⁽¹⁾ Yes No

Participation fee: HK\$6,800			
Payment by: <input type="checkbox"/> Cheque no.: _____ (Bank: _____) <input type="checkbox"/> VISA Card <input type="checkbox"/> Master Card			
For payment by credit card, please fill in the following:	Card no.: _____		
Cardholder's Name : (Please print)	Card Expiry Date (month/year) :		
Date :	Cardholder's Signature :		
<i>Cheque should be made payable to "Hong Kong Institute of Certified Public Accountants"</i>	FOR OFFICE USE		
	Auth. code no.	Handled by	Date

- Notes:**
- 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/ticket.php>.
 - All applications are on a first-come-first-served basis.
 - 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.
 - Cheque(s) should be made payable to "Hong Kong Institute of Certified Public Accountants". Please issue SEPARATE CHEQUE for each event.
 - 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.
 - NO REFUND/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.
 - 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 or speaker of the event due to unforeseen circumstances.
 - All personal data collected from the enrolment process, and administration of the CPD Programmes will only be used for the purpose of the administration of the course on which members are enrolled.

Please fill in the following label CLEARLY for mailing of admission ticket:

Name :	Name :
Company :	Company :
Address :	Address :

Payment & Enrolment Status Enquiry: 2287 7381
 Email: finance@hkicpa.org.hk

Event Information Enquiry: 2287 7386
 Email: cpd@hkicpa.org.hk