



## How an Auditor Assesses a Valuation

Programme Code: W130911S

This workshop will introduce you the importance of valuation and fair value measurements (“FVM”) during the course of an audit. It will also address the key valuation factors or issues which an auditor should examine and assess during an audit.

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| <b>Date</b>         | <b>Wednesday, 11 September 2013</b>   |
| <b>Time</b>         | <b>6:30 p.m. – 9:30 p.m.</b>  |
| <b>Venue</b>        | Hong Kong Institute of CPAs,<br>27/F., Wu Chung House, 213 Queen’s Road East, Wanchai, Hong Kong.   |
| <b>Format</b>       | Workshop including practical examples and case studies  |
| <b>Language</b>     | English   |
| <b>Fee</b>          | HK\$750 for HKICPA member or student; and IA/ HKIAAT member or student<br>HK\$1,500 for non-member  |
| <b>Objectives</b>   | Provide an understanding to audience about how an auditor should review and assess a valuation during the course of an audit  |
| <b>Speakers</b>     | <b>Mr. Eugene Liu, CPA, NACVA</b><br>Partner, Audit and Assurance Services, RSM Nelson Wheeler<br><br><b>Mr. Joe Yan, CFA</b><br>Manager, Transaction and Valuation Advisory Services, RSM Nelson Wheeler<br>Consulting Limited<br><br><b>Mr. Kenny Li, CPA</b><br>Assistant Manager, Transaction and Valuation Advisory Services, RSM Nelson Wheeler<br>Consulting Limited |
| <b>Participants</b> | For those who are engaged in audit or preparation of financial statements and need to review and assess any valuations  |
| <b>Competency</b>   | Auditing and assurance  |
| <b>Rating</b>       | Intermediate Level (Please refer to the <a href="#">Institute's online CPD Learning Resource Centre</a> )   |
| <b>CPD hours</b>    | 3   |



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**CPD ENROLMENT FORM (For Support Programme)**

Finance & Operations Department,  
 Hong Kong Institute of CPAs,  
 37/F, Wu Chung House, 213 Queen's Road East, Hong Kong

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| Payment & Enrolment Status Enquiry: 2287 7381<br>e-mail: <a href="mailto:finance@hkicpa.org.hk">finance@hkicpa.org.hk</a><br>Fax : 2893 9853 | Course Information Enquiry:<br>2287 7386 / 2287 7253<br>e-mail: <a href="mailto:cpd@hkicpa.org.hk">cpd@hkicpa.org.hk</a> |
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| <b>FOR OFFICE USE</b> |
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**Deadline: 7 working days before the date of the programme**

| No. | Membership |                       | Full Name of Participant(s)<br>(Block Letters) | Company | Email address <sup>*(2)</sup><br>(Block Letters) | Programme Code | Fee (HK\$)   |  |
|-----|------------|-----------------------|--|---------|--|----------------|--------------|--|
|     | No.        | Status <sup>(1)</sup> |  |         |  |                |              |  |
| 1   |            |                       |  |         |  |                |              |  |
| 2   |            |                       |  |         |  |                |              |  |
| 3   |            |                       |  |         |  |                |              |  |
| 4   |            |                       |  |         |  |                |              |  |
|     |            |                       |  |         |  |                | Total (HK\$) |  |

\* Email address is for enrolment confirmation purpose. Please refer to note (2) for details.

I am unemployed and not working. I am planning to rejoin the workforce.  
 The Institute reserves the right to allocate places to enable the enjoyment of more members in this event.  
 The Institute's decision is final. Applicant must submit the enrolment form 10 working days before the event.

Contact Person : \_\_\_\_\_ Tel No. : \_\_\_\_\_ Fax No. : \_\_\_\_\_ E-mail : \_\_\_\_\_

**Payment Method** (Please tick the appropriate box)

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| <input type="checkbox"/> Cheque (no. _____) payable to "Hong Kong Institute of Certified Public Accountants" or "HKICPA"   |   |
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| Card Number: _____   | Card Expiry Date (MM/YY): _____                   |
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- Notes:**
- Membership Status: **NP** = Non-Practising, **P** = Practising, **IA** = International Affiliate, **S** = Student, **HKIAAT** = HKIAAT Student or Member, **GAA** = GAA Passport holder, **NM** = Non-Member.
  - Successful applicants will receive confirmation of registration by email 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 working days before the event and if you have other enquiries related to the programme, please make enquiry at 2287 7386 or 2287 7253.
  - NO ADMISSION TICKET will be issued. Please bring your HKICPA membership card or confirmation email for admission purpose.
  - All applications are on a first-come-first-served basis.
  - Application by fax will ONLY be accepted when payment is made by 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.
  - 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, speaker or to cancel the event due to unforeseen circumstances.
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  - No unauthorized audio or video recording is allowed at CPD events.