

# Professional Accountants in Business (PAIB) Evening Forum

# Valuation: What Accountants in Business Need to Know

# Overview and Techniques

Speakers Mr. Eugene Liu CPA, AICPA, NACVA

Partner, RSM Nelson Wheeler

Mr. Alan Chan CFA, CPA, ABV, RBV

Senior Manager, Transaction & Valuation Advisory Services, RSM Nelson Wheeler

Chairman Mr. Paul Mok

Member of PAIB Advisory Panel

Group Financial Controller, Orient Overseas (International) Ltd.

Date 8 June 2009, Monday

Time 6:30 p.m. – 8:30 p.m.

Venue Conference Centre, Hong Kong Institute of Certified Public Accountants,

27th Floor, Wu Chung House,

213 Queen's Road East, Wan Chai.

Admission Fee HKD190 per person for HKICPA members

HKD300 per person for non-HKICPA members

**Language** English

**HKICPA CPD Hour** 2 hours

Application Deadline 3 June 2009

## Registration

In the event of over-subscription, PAIBs will be given priority for registration.

#### To register:

- > Online registration (for HKICPA members only): click here or visit www.hkicpa.org.hk
- By post or by fax: Complete the attached reply slip and return it to the Institute on or before 3 June 2009, together with full payment. Cheques should be made payable to "Hong Kong Institute of Certified Public Accountants". Fax registration will be accepted only if payment is made by any Visa/Master credit card. Confirmation of registration will be sent by e-mail. If confirmation has not been received by 4 June 2009, please contact Ms May Hung at 2287 7009 / Ms Canace Leung at 2287 7089.

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#### **ABOUT THE FORUM**

This forum is aimed at finance and accounting professionals in the context of valuations for financial statements and gives an illustration of the auditor's focus. It will examine valuation requirements and techniques in two core perspectives:

#### Part I. Overview of Valuation on Financial Statements

- Business enterprises
- Convertible bonds
- Employee share option schemes
- Financial guarantees
- Purchase price allocations

#### Part II. Valuation techniques for accounting purposes

- Common valuation methodologies
- Valuation issues
- Auditor's focus
- Example sharing
- Questions to raise on valuations

### ABOUT THE SPEAKERS

**Mr. Eugene Liu** is a partner of RSM Nelson Wheeler, responsible for the development and management of valuation and transaction support services of the firm. Mr. Liu has valuation experience in various industries such as manufacturing and real estate, and he assisted a number of listed companies in assessing various kinds of assets such as intangibles, goodwill, etc.

Mr. Liu received a Bachelor degree in Commerce from the University of Manitoba, Canada and a MBA degree from the University of Oregon, USA. He is a member of the Hong Kong Institute of Certified Public Accountants, the American Institute of Certified Public Accountants, and the National Association of Certified Valuation Analyst, USA.

**Mr. Alan Chan**, Senior Manager, Transaction & Valuation Advisory Services of RSM Nelson Wheeler. Mr. Chan is a Chartered Financial Analyst (CFA), a Certified Public Accountant (CPA), an Accredited Business Valuation (ABV) credential holder and a Registered Business Valuer (RBV) in Hong Kong. He is also the associate member of the American Society of Appraisers (ASA) and the Advisory Board Member of the Hong Kong Business Valuation Forum (HKBVF).

Mr. Chan is one of the most experienced business appraisers in Hong Kong who has practiced valuation since 2002. He has been involved in valuation and advisory services for a wide variety of business enterprises, intangible assets and financial instruments for the purposes of sale, merger, allocation of purchase price, accounting and tax, majority and minority stock interests, public listing, and strategic joint-ventures.



#### **PAIB Evening Forum**

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#### **Enrolment Form**

Please click here for online enrolment (for HKICPA members only)

#### 8 June 2009

( Please reply on or before 3 June 2009)

MCS-2 Event Code: PAIB090608

#### Operation & 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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Please allow 4 days to process your application. In order not to delay the process, please do NOT make any unnecessary enquiries. You can check your enrolment status at "My CPA" at http://www.hkicpa.org.hk. Unsuccessful enrolment will be notified 2 days before the event with full refund.

Please type or prin	t:-						
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#### Notes:

- 1. Enrolments are accepted on a first-come-first-served basis. Telephone reservations will not be accepted.
- 2. Full payment must be made before applications will be processed.
- 3. The closing date for enrolment is 3 June 2009.
- 4. Confirmation will be sent by e-mail, unless your application for registration is unsuccessful. If you have not received any confirmation by 4 June 2009, please contact Ms May Hung at 2287 7009 / Ms Canace Leung at 2287 7089.
- 5. Unless the event is cancelled due to unforeseen circumstances, no refunds will be given after applications have been processed.
- 6. Bad weather arrangement: The event will be cancelled if typhoon signal no. 8 or above / black rainstorm warning is hoisted, as announced by the Hong Kong Observatory, at or after 2:30 p.m. on the date of event. In the event of cancellation due to bad weather, the admission fee will be refunded.

Payment & Enrolment Status Enquiry: 2287 7381

e-mail: finance@hkicpa.org.hk

**Event Information Enquiry: 2287** 7009 / 2287 7089

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