

## Discussion Forum on IASB Exposure Draft Management Commentary

## About the topic

Management commentary is an essential channel for the management to communicate to shareholders and stakeholders how a company's financial position, financial performance and cash flows relate to the management's objectives and its strategies for achieving those objectives. It should aim to be well presented and informative. But does narrative reporting always achieve these objectives?

The International Accounting Standards Board (IASB) is inviting professional accountants' comments on its proposals, which draw upon international best practice in the preparation and presentation of management commentary. The IASB believes that providing non-mandatory guidance will improve the consistency and the comparability of management commentary across jurisdictions. The Institute is collating views on the IASB exposure draft and invites discussion and comments from members of the Institute at this forum.

## About the programme

Date & Time 20 January 2010, Wednesday

6:30 p.m. - 8:00 p.m.

Venue Conference Centre.

HKICPA, 27/F, Wu Chung House, 213 Queen's Road East,

Wanchai, Hong Kong

Fee HKD190 per person for HKICPA members

HKD300 per person for Non-HKICPA members

CPD credit 1.5 hours

Language English

Target Preparers of financial reports and others interested in financial and

audience non-financial reporting

**Competency** Financial Accounting and Reporting\*

Rating Intermediate Level\*

**Application** 15 January 2010

deadline

<sup>\*</sup> Please refer <u>here</u> for descriptions of other competencies and ratings.

# Discussion Forum on IASB Exposure Draft *Management Commentary*

### **Speakers**

#### Mr. Paul Phenix

Director – Technical and Regulatory, Baker Tilly Hong Kong CPA Member, Financial Reporting Standards Committee, HKICPA

#### Mr. Peter W Greenwood

Executive Director - Strategy, CLP Holdings Limited\*

\*Best Corporate Governance Disclosure Awards, Diamond Award winner in the Hang Seng Index category 2003-2009

## Registration

The number of places is limited and in the event of over-subscription, places will be allocated on a first-come-first-served basis with priority given to PAIBs.

#### To register:

- Online registration (for HKICPA members only): Please <u>click here</u>.
- By post or by fax: Complete the attached reply slip and return it to the Institute on or before 15 January 2010, together with a cheque made payable to "Hong Kong Institute of Certified Public Accountants". Fax registration will be accepted for payment by any Visa / Master credit card. Confirmation of registration will be sent by e-mail. If confirmation has not been received by 18 January 2010, please contact Ms May Hung at 2287 7009 / Ms Canace Leung at 2287 7089.



## Discussion forum on IASB Exposure Draft Management Commentary **Enrolment Form**

\*Click here for online enrolment (for HKICPA members only)

## 20 January 2010

(Reply on or before 15 January 2010)

**Operation & Finance Department, Hong Kong Institute of CPAs** 37th Floor, Wu Chung House, 213 Queen's Road East, Hong Kong.

Fax no: 2893 9853

**FOR OFFICE USE** 

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#### Notes:

- 1. Enrolments are accepted on a first-come-first-served basis with priority given to PAIBs. Telephone reservations will not be accepted.
- Full payment must be made before applications will be processed.
- The closing date for enrolment is 15 January 2010.
- Confirmation will be sent by e-mail, unless your application for registration is unsuccessful. If you have not received any confirmation by 18 January 2010, please contact Ms May Hung, on 2287 7009, or Ms Canace Leung, on 2287 7089.
- Unless the event is cancelled due to unforeseen circumstances, no refunds will be given after applications have been processed.
- Bad weather arrangement: The seminar 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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