

Technical Update Evenings

Technical Update Evenings (TUE) is a programme of regular evening learning sessions held by the Institute to provide comprehensive training to members to build up knowledge on current financial reporting and auditing issues. In each session, TUE aims to help members explore key areas of complexity within the standards and to increase members' abilities to deal with issues arising from the application of standards and get more knowledge on new topics.

The programme covers current standards but puts particular emphasis on those that have been identified as having particular application issues.

Language

English

Competency

Accounting and financial reporting
Auditing and assurance
Ethics and regulations

Rating

Intermediate Level

CPD Credit Hour

1.5 hours

Fee++

\$190 per session (members)
\$330 per session (non-members)

Venue

HKICPA Training Centre
27/F, Wu Chung House, Wanchai

Programme schedule

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Application Form](#)

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TUE No	Date	Topic
1420++	11 September 2014 (Thursday)	<p>Common questions by SMPs when applying Code of Ethics for Professional Accountants (Re-run)</p> <p>Topics to be covered include:</p> <ul style="list-style-type: none"> ● Fundamental principles; ● Common questions by small and medium sized practitioners; and ● Current developments in ethics standard setting <p><i>(Presenters: Simon Riley, Head of Professional Services, BDO Limited and Ambrose Wong, Associate Director of Standard Setting, HKICPA)</i></p>
1421	30 September 2014 (Tuesday) - Cancellation	<p>Overview of the new revenue standard – HKFRS 15/IFRS 15 <i>(Presenter: Candy Fong, Technical Partner, Deloitte)</i></p>

All Technical Update Evenings are held from 7:00pm to 8:30pm.

++ Admission Fee for TUE 1420: HK\$ 60 (members) / HK\$100 (non-members)

Please refer [here](#) for descriptions of other competencies and ratings.



Overview of the new revenue standard – HKFRS/IFRS 15

Date	30 September 2014 (Tuesday) - Cancellation	
Time	7:00 p.m. – 8:30 p.m.	
Venue	Hong Kong Institute of CPAs, 27/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong	
Speaker	Ms. Candy Fong Technical Partner, Deloitte Touche Tohmatsu	
Highlights	<p>On 28 May 2014, the IASB and the FASB jointly issued a converged Standard on the recognition of revenue from contracts with customers, which aims to improve the financial reporting of revenue and improve comparability of the top line in financial statements globally. The core principle of the new Standard is for companies to recognise revenue to depict the transfer of goods or services to customers in amounts that reflect the consideration to which the company expects to be entitled in exchange for those goods or services. The new Standard will also result in enhanced disclosures about revenue, provide guidance for transactions that were not previously addressed comprehensively and improve guidance for multiple–element arrangements.</p> <p>Topics to be covered by this seminar include:</p> <ul style="list-style-type: none">➤ Background➤ Five-step approach under HKFRS/IFRS 15<ul style="list-style-type: none">- Identify the contracts- Identify separate performance obligations- Determine transaction price- Allocate transaction price to separate performance obligations- Determine when to recognise revenue for each performance obligation➤ Effective date and transitional provisions	
Language	English	
Fee	Member	HK\$190
	Non-member	HK\$330
CPD Credit hours	1.5 hours	
Competency	Accounting and Financial Reporting	
Rating	Intermediate Level* - Sound understanding of the knowledge area. The ability to apply knowledge and skills to a range of situations and able to deal with new situations.	

* Please refer [here](#) for descriptions of other competencies and ratings.

Technical Update Evenings

September 2014



Hong Kong Institute of
Certified Public Accountants
香港會計師公會

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

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

Name: (*Mr. / Mrs. / Ms.) _____ HKICPA Membership No.: _____
(if applicable)

Company name: _____

Position held: _____ Email: _____

Telephone No.: _____ Fax No.: _____
(for enrolment confirmation purpose)

Please mark a "✓" against the session(s) for which you wish to apply

<input type="checkbox"/>	TUE 1420 – 11 September 2014 (TUE140911) - Cancellation	<input type="checkbox"/>	TUE 1421 – 30 September 2014 (TUE140930)
Admission Fee: <input type="checkbox"/> TUE 1420: HK\$ 60 per session (HKICPA members) <input type="checkbox"/> HK\$ 100 per session (Non-HKICPA members) <input type="checkbox"/> TUE 1421: HK\$ 190 per session (HKICPA members) <input type="checkbox"/> HK\$ 330 per session (Non-HKICPA members)			
<input type="checkbox"/> Cheque (no. _____) payable to "Hong Kong Institute of Certified Public Accountants" or "HKICPA"			
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Note:

1. Please complete the Enrolment Form and return it to the Finance & Operations on or before the deadline, together with full payment.
2. Enrolment is accepted on a first-come-first-served basis. No telephone reservation will be accepted.
3. For credit card payment, please fax the enrolment form to 2893-9853. For payment by cheque, the enrolment will only be processed upon receipt of full payment.
4. Confirmation of registration will be sent by e-mail. If confirmation has not been received 3 days prior to the event date, please contact Ms. Yvonne Chew at 2287-7057 or email: tls@hkipca.org.hk
5. If typhoon signal no.8 or above / Black rainstorm warning is hoisted at or 2:30 p.m. on the date of event, the activity will be cancelled. Your admission fee will be refunded in the event of cancellation due to bad weather.
6. No refund will be entertained unless your enrolment is unsuccessful or the event is cancelled due to unforeseen circumstance.
7. The Institute intends to use the personal data of your name, email address and correspondence address to inform you, where relevant, of CPD activities, members' benefits, goods, services, facilities and events organized or provided by the Institute or other organizations. Members and registered students may opt out of receiving such materials at any time by logging in [here](#). Non-members may opt out of receiving such materials at any time by sending an email to the Institute at privacyofficer@hkipca.org.hk or a letter to the Institute's privacy officer. For more information about the privacy policy of the Institute, please click [here](#).
8. Application by fax will ONLY be accepted when payment is made by credit card. Cash is strictly not accepted. 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.

Payment & Enrolment Status Enquiry: 2287-7381

e-mail: finance@hkipca.org.hk

Event Information Enquiry: 2287-7057

e-mail: tls@hkipca.org.hk

For payment by cheque, please fill-in your postal address for refund in case the event is full or cancelled.

Name :	Name :
Address :	Address :