A Refresher Course on Current Financial Reporting Standards

(Programme Code: CFW130513)

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.

Facilitators Ms. Winnie Chan, FCPA, AICPA

Ms. Eky Liu, CPA, FCCA

Both Ms. Chan and Ms. Liu are experienced lecturers 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 50

Enrolment Deadline 1 May 2013

Date	Time	Venue	
1) 13 May 2013 (Mon)	9:00 a.m. – 5:00 p.m.	Hong Kong Institute of CPAs Training Centre,	
2) 16 May 2013 (Thu)	9:00 a.m. – 5:00 p.m.	27/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong.	
3) 24 May 2013 (Fri)	9:00 a.m. – 1:00 p.m.		
4) 31 May 2013 (Fri)	9:00 a.m. – 4:00 p.m.		
5) 13 June 2013 (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), HKFRS 10, HKFRS 11, HKFRS 12 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 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 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 23 (Revised), HKAS 36, HKAS 40, HK (IFRIC) - Int 13 etc.

Topics include:-

- Borrowing costs
- Impairment of assets
- Customer loyalty programmes and revenue
- Leases, investment property and own-used property
- 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, HKFRS 13 and the relevant improvements to HKFRSs etc.

Topics include:-

- Income taxes
- Foreign currencies translation
- Financial instruments
- Fair value measurement
- 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.



Course Title: A Refresher Course on Current Financial Reporting Standards

Fax no.: 2893 9853 FOR OFFICE USE

Operations & Finance Department Hong Kong Institute of CPAs

213 Queen's Road East, Hong Kong

37th Floor, Wu Chung House

Course No: CFW130513 Are you a member of HKICPA?				Seq. 110			
				Handle by:	Handle by:		
☐ Yes (Membership	No.:) 🚨 N	0					
If you are not a n	nember of HKICPA, are you	an accoun	tant with finar	ncial reporting experie	ence?		
□ Yes □ No							
Do you need to a	pply for the Continuing Ed	ucation Fur	nd (CEF) for th	ne reimbursement of o	course fee?		
☐ Yes ☐ No (No	te: for CEF application, course fee should	be made by appl	icant)				
HKICPA members c	an confirm their CPD booking by	/ logging on to	o "MyCPA" at <u>htt</u>	p://www.hkicpa.org.hk			
Personal informa	ation						
English Name :(Surname) (Given Name		n Names)		Chinese name:			
Organisation:	Position held:						
Email:		HKID No*:					
Telephone No.:	(Applicable for applying a reimbursement claim under CEF) Fax No.:						
Address line (1)							
Address line (2)							
Participation fee:	HKD6,800 (Note: for CEF application	on, course fee sh	ould be made by app	licant)			
Payment by:	□ Cheque no.:)						
	□ VISA Card □ Maste	er Card [■ BOC HKICP	A UnionPay card			
For payment by cre	dit card, please fill in the followin	g: Card no.	.:				
Cardholder's Name : (Please print)			Card Expiry Date (month/year):				
Date :			Cardholder's Signature:				
Cheque should be made payable to "Hong Kong			FOR OFFICE USE				
Institute of Certified Public Accountants"		Autr	ı. code no.	Handled by	Date		

Notes:

- All applications are on a first-come-first-served basis. The closing date for enrolment is 1 May 2013.
- 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.
- 3. Cheque(s) should be made payable to "Hong Kong Institute of Certified Public Accountants".
- Successful applicants will receive email confirmation notice. Unsuccessful applicants will also be notified. If you have not heard from 4. 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 057 (Ms. Yvonne Chew).
- NO RÉFUND/CANCELLATION will be entertained after the application is processed. If you are unable to attend the enrolled 5. 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 a 6. Black Rainstorm warning is hoisted. For details of bad weather arrangement for 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. 7.
- 8. All personal data collected from the enrolment process, and administration of the Programmes will only be used for the purpose of the administration of the course on which members are enrolled.

Payment & Enrolment Status Enquiry: 2287 7381

Email: finance@hkicpa.org.hk **Event Information Enquiry: 2287 7057**

Email: tts@hkicpa.org.hk

^{*} Personal Data: All information provided in this form will only be used by the Institute or its agent for the purposes of verifying your identity for CEF application. Although you are not obliged to provide the data sought by this form, failing to do so may result in an inability to claim reimbursement of course fee under CEF. Collected data will only be used for this specific identification purpose. By completing the form you agree that the staff of the Institute or its agent may use your personal data for the purposes specified above. The detailed privacy policy of the Institute is available at www.hkicpa.org.hk.