



A Refresher Course on Current Financial Reporting Standards

(Programme Code: **CFW140610**)

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	23 May 2014

	Day 1 10 June 2014 (Tue)	Day 2 19 June 2014 (Thu)	Day 3 21 June 2014 (Sat)
Time	9:00 a.m. – 5:00 p.m.	9:00 a.m. – 5:00 p.m.	9:00 a.m. – 1:00 p.m.
Venue	HKICPA Training Centre. 27/F Wu Chung House, Wanchai	HKICPA Training Centre. 27/F Wu Chung House, Wanchai	KPMG, 28/F, Oxford House, Tai Koo Place, Quarry Bay

	Day 4 26 June 2014 (Thu)	Day 5 28 June 2014 (Sat)	Day 6 29 June 2014 (Sun)
Time	9:00 a.m. – 4:00 p.m.	9:00 a.m. – 1:00 p.m.	9:00 a.m. – 11:00 a.m. (Exam at 11:00 am – 12:00pm)
Venue	HKICPA Training Centre. 27/F Wu Chung House, Wanchai	KPMG, 28/F, Oxford House, Tai Koo Place, Quarry Bay	HKICPA Training Centre. 27/F Wu Chung House, Wanchai

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 (2011), HKAS 28 (2011), 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 arrangements
- 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 Flows
- 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

Course No: **CFW140610**

Are you a member of HKICPA?

Yes (Membership No.: _____) No

If you are not a member of HKICPA, are you an accountant with financial reporting experience?

Yes No

Do you need to apply for the Continuing Education Fund (CEF) for the reimbursement of course fee?

Yes No (Note: for CEF application, course fee should be made by applicant)

HKICPA members can confirm their CPD booking by logging on to "MyCPA" at <http://www.hkicpa.org.hk>

Personal information

English Name : (Surname) _____ (Given Names) _____ Chinese name: _____

Organisation: _____ Position held: _____

Email: _____ HKID No*: _____

(Applicable for applying a reimbursement claim under CEF)

Telephone No.: _____ Fax No.: _____

Address line (1) _____

Address line (2) _____

Admission Fee: **HKD6,800** (Note: for CEF application, course fee should be made by applicant)

Cheque (no. _____) payable to "Hong Kong Institute of Certified Public Accountants" or "HKICPA"

VISA / MasterCard BOC HKICPA UnionPay card

Card Number:																					Card Expiry Date (MM/YY):						
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Cardholder's Name (block letters):	Cardholder's Signature:	Date:
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I would like to have an official receipt. (Remarks: Official receipt will be sent to your email address provided above.)

- Notes:**
- All applications are on a first-come-first-served basis. The closing date for enrolment is **23 May 2014**.
 - 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.
 - 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 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 7057 (Ms. Yvonne Chew).
 - 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 a 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.
 - Personal data for course enrolment/administration:** Your personal data collected from the enrolment process and administration of courses will be used for the purpose of the administration of the course on which you are enrolled. Such data collected may be accessible by the Institute's officers, persons or committees processing the application and related matters. In addition, the Institute may use the collected data for statistical research and analysis and, if applicable, for validation of CPD hours. 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 via the following link <https://www.hkicpa.org.hk/en/members-area/comm-preference/>. Non-members may opt out of receiving such materials at any time by sending an email to the Institute at privacyofficer@hkicpa.org.hk or a letter to the Institute's privacy officer. For more information about the privacy policy of the Institute, please go to <http://www.hkicpa.org.hk/en/service-tools/privacy-policy/>.
 - Personal data for CEF verification:** All information provided in this form will also be used by the Institute 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 may use your personal data for the purposes specified above. The detailed privacy policy of the Institute is available at www.hkicpa.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 :

FOR OFFICE USE Seq. No.: _____ Handle by: _____	Finance & Operations 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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Payment & Enrolment Status Enquiry: 2287 7381 Email: finance@hkicpa.org.hk
