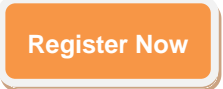


## Accounting and financial reporting:

# HKFRS 3 *Business Combinations*

### COURSE HIGHLIGHTS:

Entities often expand their businesses through various types of merger and acquisition exercises. It is particularly important for management to understand the accounting impact. The workshop aims to provide an overview of HKFRS 3 "Business Combinations", including the key concepts and process flow in accounting for acquisitions of businesses. It also elaborates the presentation and disclosure requirements and discusses the common issues encountered through exercises and illustrative examples.

Topic and programme code	Date and time	Format/ Language	Venue	Fee
HKFRS 3 <i>Business Combinations</i> <b>[WSHP18122001]</b> 	20 December 2018 9:30am – 12:30pm (CPD hours: 3)	Workshop/ Cantonese with English handout and terminology	HKICPA Training Centre  27/F, Wu Chung House, Wanchai, Hong Kong	HK\$420 for HKICPA member or student  HK\$680 for non-member

### ABOUT THE SPEAKER:

**Kenneth Lam, Senior Manager, Audit Technical, Deloitte Touche Tohmatsu**

Kenneth Lam is a senior manager in the National Technical Department of Deloitte Touche Tohmatsu. In his role, he provides trainings and accounting technical support to audit teams across Deloitte China for application of Hong Kong Financial Reporting Standards, International Financial Reporting Standards and Initial Public Offerings in Hong Kong. Kenneth is a member of the Hong Kong Institute of Certified Public Accountants.

### ABOUT THE PROGRAMME:

<b>Competency</b>	Accounting and financial reporting
<b>Rating</b>	Intermediate Level*
<b>Participants</b>	Auditors, preparers, CEOs, CFOs, professional accountants in business
<b>Format</b>	Our workshop encourages interactive-learning through discussion and exercises which provides opportunities for participants to explore the subject in more detail

### EVENT INFORMATION ENQUIRY:



2287-7067



[tls@hkipa.org.hk](mailto:tls@hkipa.org.hk)

\*Please click [here](#) for online registrations and refer to the [Institute's online CPD Learning Resource Centre](#) for descriptions of competency and rating.

# HKFRS 3 Business Combinations (20 December)

Finance & Operations Department,  
Hong Kong Institute of CPAs  
37th Floor, Wu Chung House,  
213 Queen's Road East, Hong Kong  
Fax no: 2893- 9853



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

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

Company name: \_\_\_\_\_

Position held: \_\_\_\_\_ Email: \_\_\_\_\_

Telephone No.: \_\_\_\_\_ Fax No.: \_\_\_\_\_  
(for enrolment confirmation purpose)

[Contact information is used solely for communication of this particular event, without update to your member profile.]

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

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

20 December 2018

Event code: [WSHP18122001]

**Admission Fee:** ☐ HK\$ 420 per person (HKICPA members) per session  
☐ HK\$ 680 per person (Non-HKICPA members) per session

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

☐ BOC HKICPA VISA ☐ BOC HKICPA UnionPay card ☐ Other VISA / MasterCard

Card Number: \_\_\_\_\_ Card Expiry Date (MM/YY): \_\_\_\_\_

Cardholder's Name (block letters): \_\_\_\_\_ Cardholder's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Payment receipt will be sent to your email address provided above once the payment is confirmed.

## Notes:

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. Registration by fax will ONLY be processed when payment is made by credit card.
4. Cash is strictly NOT accepted. For credit card payment, the credit card should be valid with expiry date at least 1 month from the date of event. For payment by cheque, the enrolment will only be processed upon receipt of full payment.
5. Confirmation of enrolment will be sent to you via email. You can check your enrolment status at "MyCPA" at <http://mas.hkicpa.org.hk/mycpa/login>. Unsuccessful enrolment will be notified with full refund.
6. If typhoon signal no.8 or above / Black rainstorm warning is hoisted at or after 6:30 a.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. For details, please refer to [Typhoon / Black rainstorm arrangement](#).
7. In normal circumstances, the seminar fee is non-refundable or non-transferrable upon receipt of payment by HKICPA. Should the seminar be cancelled or postponed due to unforeseeable circumstances, refund will be made according to your payment method. For credit card payment, refund will be made directly to your credit card account. For cheque payment, refund will be mailed to your correspondence address.
8. No unauthorized audio or video recording is allowed at CPD events.

**Personal Data:** Your personal data collected from the enrolment process and administration of courses/events/activities 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. The Institute intends to use the personal data of your name, email address and correspondence address to inform you, where relevant, of 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 <http://mas.hkicpa.org.hk/mycpa/communication/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](mailto: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/>.

**Payment & Enrolment Status Enquiry:** 2287-7381

e-mail: [finance@hkicpa.org.hk](mailto:finance@hkicpa.org.hk)

**Event Information Enquiry:** 2287-7067

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For non-member and firm payment by cheque, please fill-in your postal address in case of refund:

Name :	Name :
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