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## Live webinar:

# Definition of a Business (Amendments to HKFRS 3 *Business Combinations*)

### COURSE HIGHLIGHTS:

In January 2019, the HKICPA issued amendments to the definition of a business in HKFRS 3 *Business Combinations*. The amendments are intended to assist entities to determine whether a transaction should be accounted for as a business combination or as an asset acquisition. Distinguishing between a business combination and an asset acquisition is important because the accounting treatments are different. One important difference is that the acquirer recognises 'goodwill' only in acquiring a business, but not in acquiring a group of assets. The amendments became effective on 1 January 2020.

This webinar will go through the amendments, including the revised definition of a business and the optional concentration test that help assess whether a company has acquired a group of assets, rather than a business. The webinar will walk through with participants how to apply the amendments with some examples and also share with participants some practical issues in applying HKFRS 3.

**This live webinar encourages interactive-learning through discussion and exercises. A real-time Q&A session will be included during the webinar which provides opportunities for participants to explore the subject in more detail and ask questions.**

Date and Time	Language	Format and CPD hours	Fee
<b>29 September 2020</b> <b>9:30 am – 11:30 am</b> <b>[EWEB2020092901]</b>	<ul style="list-style-type: none"><li>Cantonese with English handout and terminology</li></ul>	<ul style="list-style-type: none"><li>Live webinar</li><li>2 CPD hours</li></ul>	<ul style="list-style-type: none"><li>\$480 (HKICPA members/student members, and IA/HKIAAT members/student members)</li><li>\$720 (non-members)</li></ul>

### ABOUT THE SPEAKER:

#### Candy Fong

Candy is a partner of Foremost Advisers Limited, a firm providing a wide range of technical accounting services to listed companies and CPA firms. Candy has more than 18 years of experience in applying HKFRS/IFRS. She is a member of HKICPA's Financial Reporting Standards Committee and of a number of HKICPA's accounting advisory panels including revenue recognition, financial instruments and business combinations. Candy is a regular speaker on HKFRS/IFRS application and has many years of experience in sharing with companies on how to apply HKFRS/IFRS.



## 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

## REGISTRATION:

Enrolment Deadline: Online registration by **24 September 2020** / Offline registration by **23 September 2020**

- Enroll online or complete the enrolment form and return it with full payment by the enrolment deadline. Enrolment will be accepted on a first-come-first-served basis.
- An email will be sent to you when your registration and payment are confirmed, which will include a login ID and password for this webinar. You can access the webinar by tablet, smart phone or PC.

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

## PAYMENT & ENROLMENT STATUS ENQUIRY:



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No.	Course Code	Course Title	Fee (HK\$)
1	EWEB2020092901	Live webinar: Definition of a Business (Amendments to HKFRS 3 Business Combinations)	
2			
3			

\* Email address is for enrolment confirmation purpose. Please refer to note (2) for details.

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