

Accounting and Financial Reporting

Live webinar: HKFRS 3 *Business Combinations*

COURSE HIGHLIGHTS:

The amendments to HKFRS 3 *Business Combinations* was effective on 1 January 2020, which revise the definition of a business and introduce the optional concentration test. This webinar will go through the amendments and the differences in accounting for business combinations and asset acquisitions.

In addition, the webinar will share with participants some common application issues in applying HKFRS 3, including:

- Identifying the acquirer
- Determining the acquisition date
- Recognising and measuring consideration transferred
- Recognising and measuring assets acquired and liabilities assumed
- Measurement period
- Disclosures
- Interaction of HKFRS 3 with other standards, including HKFRS 10 *Consolidated Financial Statements*, HKAS 7 *Statement of Cash Flows*, HKAS 12 *Income Taxes*, and HKAS 36 *Impairment of Assets*.

This webinar will also provide an update of the development of IASB's projects relating to business combinations, namely the projects on business combinations under common control and goodwill and impairment.

Topic and programme code	Date and Time	Language	CPD hour	Fee
HKFRS 3 <i>Business Combinations</i> (EWEB2022062101)	21 June 2022 6:30 pm – 8:30 pm	Cantonese with English handout and terminology	2 CPD hours (subject to the actual attendance)	<ul style="list-style-type: none"> • \$150 (HKICPA member or student / International Affiliate (IA)) • \$330 (non-member)



Application deadline	16 June 2022 (online/offline enrolment)
Competency	Accounting and financial reporting
Rating	Intermediate Level*
Participants	Auditors, professional accountants in business

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

ABOUT THE SPEAKERS:

Jim Tang

Partner, Professional Practice, KPMG

In his role in KPMG China, Jim provides guidance and advice to engagement teams and clients on complex IFRS/HKFRS financial reporting issues. Jim was previously a full-time seconded partner at KPMG's International Standards Group based in London focusing on business combinations. Currently, he is a member of KPMG's global topic team on business combinations and consolidation, and chairs the same topic team in ASPAC. At the Hong Kong Institute of Certified Public Accountants, he is the deputy chairman of the Financial Reporting Standards Committee and a member of the Professional Standards Monitoring Expert Panel.

Tony Pang

Senior manager, Professional Practice, KPMG

Tony specialises in supporting the firm and its clients with a wide range of IFRS/HKFRS financial reporting issues. Before joining the Department of Professional Practice, he spent six years in audit practice in Hong Kong serving listed and multinational clients in a wide range of industries, including property development, retail, manufacturing and trading.

ABOUT THE REGISTRATION:

- Enrolment deadline: Online/offline registration by **16 June 2022**
- Online registration is recommended, please [click](#) here or visit www.hkicpa.org.hk
- To register offline (by post or by email), please complete the enclosed enrolment form and return it with full payment to the Institute.
- 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.
- Enrolments will be accepted on a first-come-first-served basis with priority given to the Institute's members.

Payment & Enrolment Status Enquiry:

Phone: 2287 7381

e-mail: enrolment@hkicpa.org.hk

Course Information Enquiry:

Phone: 2287 7009

e-mail: tls@hkicpa.org.hk

HONG KONG INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS ENROLMENT FORM

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

Log on "MyCPA" at
<http://www.hkicpa.org.hk> to
check your e-Learning
registration status

Payment & Enrolment Status Enquiry: 2287 7381
e-mail: enrolment@hkicpa.org.hk

Course Information Enquiry: 2287 7009
e-mail: tls@hkicpa.org.hk

FOR OFFICE USE

Seq. no.: _____

Full name: (Mr./Ms.) _____ Membership no.: _____

Membership type: ☐ HKICPA member and student / IA

☐ Non-Member

Company: _____

Tel.: _____ Fax: _____

E-mail * (must complete): _____

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

* A confirmation email will be sent to you when your application and payment are confirmed, in which you will be given a login ID and password. Each programme will be valid for the period as specified in the confirmation email. In order not to delay the process, please ensure payment is made together with your application.

No.	Event code	Course Title	Fee:
1	EWEB2022062101	Live webinar: HKFRS 3 Business Combinations	[HK\$150 for HKICPA member or student and International Affiliate(IA) /HK\$330 for non- member]
* Email address is for enrolment confirmation purpose. Please refer to note (2) for details.			Total HK\$

Payment Method (Please tick the appropriate box)

<input type="checkbox"/> Cheque (no. _____) payable to "Hong Kong Institute of Certified Public Accountants" or "HKICPA"	
<input type="checkbox"/> VISA / MasterCard	<input type="checkbox"/> BOC HKICPA UnionPay card
Card Number: _____	Card Expiry Date (MM/YY): _____
Cardholder's Name (block letters): _____	Cardholder's Signature: _____ Date: _____
<input type="checkbox"/> I would like to have an official receipt. (Remarks: Official receipt will be sent to your email address provided above.)	

- Notes:**
- 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. Please fax the completed form to 2893 9853.
 - In normal circumstances, the course fee is non-refundable or non-transferrable upon receipt of payment by HKICPA. Should the course be cancelled 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.
 - Confirmation of enrolment will be sent to you via email within 2 weeks, in which you will be given your login ID and password. You can check your enrolment status at "MyCPA" at www.hkicpa.org.hk. Unsuccessful enrolment will be notified with full refund. In order not to delay the process, please ensure payment is made together with your application. If you do not receive any confirmation email from the Institute, please contact 2287 7009.
 - Your login ID and password are for your exclusive use ONLY and you should not share them with anyone.
 - No unauthorized audio or video recording and/or downloading is allowed for the online courses.

Personal Data: 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/>.

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