



Accounting and Financial Reporting E-learning: Common application issues of HKFRS 3 *Business Combinations*

COURSE HIGHLIGHTS:

HKFRS 3 *Business Combinations* specifies how entities account for business combinations, which are often significant transactions for entities involved. These transactions play an important role in the global economy.

This course will cover common application issues in applying HKFRS 3, including:

- Identifying a business combination: what is a business?
- Identifying the acquirer and determining the acquisition date
- Measuring the consideration transferred: how to determine what is part of a business combination?
- Recognising and measuring assets acquired and liabilities assumed in a business combination.

Furthermore, the course will provide updates on the International Accounting Standards Board's Exposure Draft *Business Combinations—Disclosures, Goodwill and Impairment*.

Topic and programme code	Date and Time	Language	CPD hour	Fee
Common application issues of HKFRS 3 <i>Business Combinations</i> (ESEMETLS240913L01)	13 September 2024 (Archives webinar)	Cantonese with English handout and terminology	1.5 CPD hours	<ul style="list-style-type: none">• \$280 (HKICPA member or student / International Affiliate (IA))• \$500 (non-member)

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:

Tony Pang **Director, KPMG**

Tony specializes in supporting the firm and its clients with a wide range of IFRS/HKFRS financial reporting issues, including business combinations. He is a member of the Business Combinations and Reporting Entity Advisory Panel of the Hong Kong Institute of Certified Public Accountants. He regularly delivers training inside and outside the firm on financial reporting topics.

Abby Huang **Manager, KPMG**

Abby specializes in dealing with a wide range of IFRS/HKFRS financial reporting issues, including business combinations, consolidation and share-based payment topics. Before joining the Department of Professional Practice, she had 4-year experience in audit practice serving listed and multinational clients.

ABOUT THE REGISTRATION:

- Online registration is recommended, please click [here](#) or visit www.hkicpa.org.hk
- To register offline (by post or email), please complete the enclosed enrolment form and return it with full payment to the Institute.
- Confirmation of registration will be sent by email. If you have not received confirmation of your application, please contact us.

Payment & Enrolment Status Enquiry:

Phone: 2287 7381

e-mail: enrolment@hkicpa.org.hk

Course Information Enquiry:

Phone: 2287 7074

e-mail: tls@hkicpa.org.hk

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