



A Refresher Course on Current Financial Reporting Standards

(Programme Code: WSHP18050901)

The course aims to enhance the financial competency of accountants through learning the key concepts and application issues in financial reporting relating to:

- recognition and measurement of assets and liabilities
- financial statements presentation and disclosures
- consolidated accounts and business combinations
- difficult financial reporting topics

Facilitators

Ms. Winnie Chan, FCPA, AICPA

Ms. Grace Lau, CPA

Both Ms. Chan and Ms. Lau 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

Competency and rating

Accounting and financial reporting / Intermediate Level* - Sound understanding of the knowledge area. The ability to apply knowledge and skills to a range of situations and able to deal with new situations.

Venue

HKICPA Training Centre, 27/F Wu Chung House, Wanchai

Class Size

50

Enrolment Deadline

23 April 2018

(for enrollees who apply for Continuing Education Fund (CEF) reimbursement)

* Please refer [here](#) for descriptions of other competencies and ratings.

	Day 1 8 May 2018 (Tuesday)	Day 2 10 May 2018 (Thursday)	Day 3 14 May 2018 (Monday)
Time	9:00 a.m. – 5:30 p.m.	9:00 a.m. – 5:00 p.m.	9:00 a.m. – 5:00 p.m.

	Day 4 25 May 2018 (Friday)	Day 5 26 May 2018 (Saturday)
Time	9:00 a.m. – 5:30 p.m.	9:00 a.m. – 11:45 a.m. (Exam at 12:00 p.m. – 1:00p.m.)

**A certificate will be
awarded for successful
completion of this
refresher programme.**

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, HKFRS 15, HKFRS 16, HKAS 23 (Revised), HKAS 36, HKAS 40.

Topics include:-

- Borrowing costs
- Impairment of assets
- Revenue from contracts with customers
- 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, 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.



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

A Refresher Course on Current Financial Reporting Standards

Programme code No: WSHP18050901 / CEF Course Code: 23C075626

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 Name) _____ Chinese name: _____

Organisation: _____ Position held: _____

Email: _____ HKID No*: _____

(for enrolment confirmation purpose)

(Applicable for applying a reimbursement claim under CEF)

Telephone No.: _____ Fax No.: _____

Address line (1) _____

Address line (2) _____

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

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

☐ BOC HKICPA VISA

☐ BOC HKICPA UnionPay card

☐ Other VISA / Master Card

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. All applications are on a first-come-first-served basis. The closing date for enrolment is **23 April 2018**.
2. Fax enrolment will be accepted only if payment is made by Visa/Master credit card.
3. 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. Cash is strictly NOT accepted.
4. Cheque(s) should be made payable to "Hong Kong Institute of Certified Public Accountants".
5. Please ensure all the particulars on the form and relating to payment are completed.
6. 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.
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. Scheduled session(s) will be postponed if Typhoon Signal no. 8 or above or a Black Rainstorm warning is hoisted. Participants will be notified details of the substitute session(s).
9. The Institute reserves the right to change the venue, date or speaker of the event due to unforeseen circumstances.
10. **Personal data for CEF verification:** All information provided in this form will 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
11. No unauthorized audio or video recording is allowed during the course.

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 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 :