



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



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Module Preparation Seminars on QP Modules

(June 2021 Session)

FREE WEBINAR





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The Institute is holding a series of Module Preparation Seminars (MPS) on QP modules for the June 2021 session. The MPS aim at helping you to reinforce the understanding on major or difficult topics.

- Enrolment fee:** Free of charge
(one-off concession only available for this session)
- Language:** English
- Seminar time:** 7:00 p.m. to 10:00 p.m.
- Format:** Live webinar
(An email will be sent to you when your registration is accepted, which will include a login ID and password for the webinar. You can access the webinar by tablet, smart phone or PC)

Details of the upcoming seminars are provided as below:

Seminar & speakers		Date	Enrolment deadline
Part I	<p>Module 11 – Financial Reporting Financial Assets and Liabilities</p> <ul style="list-style-type: none"> • Recognition/ de-recognition requirements for convertible bond from the perspective of issuer and holder • Initial recognition, subsequent measurement as well as the treatment on maturity, if applicable. <p>Government Grant</p> <ul style="list-style-type: none"> • Basic knowledge including recognition criteria and measurement approaches • Accounting for different types of government grants and government assistance. • Disclosure requirements <p>Borrowing Costs</p> <ul style="list-style-type: none"> • Basic knowledge on recognition criteria of borrowing costs • Commencement, cessation and suspension of capitalisation • Disclosure requirements <p>Ms. Phei Koid, Fellow of ICAEW, BSc (Econ) <i>Founder and Managing Director of Core</i> Phei was a senior manager in the Department of Professional Practice in KPMG Hong Kong and provided in-house IFRS training to audit staff in KPMG Hong Kong and various KPMG offices in Mainland China. She has many years of teaching experience in Modules A, C and Final Exam.</p> 	31 March 2021 (Wednesday)	3 working days before the date of seminars
	<p>Module 12 – Business Finance</p> <ul style="list-style-type: none"> • Business Strategy Performance (Ch. 2) • Financial Risk Management (Ch. 3) • Treasury and Its Relationships (Ch. 4) • Working capital management (Ch. 6) <p>Mr. Kin W. Chan, <i>Kaplan Financial (HK) Limited</i> Kin is a former Module B Workshop Facilitator and Module B and Final Examination Marker. Before joining Kaplan, Kin has solid experience in Investment Bank and Private Equity Fund.</p> 	9 April 2021 (Friday)	
	<p>Module 13 – Business Assurance</p> <ul style="list-style-type: none"> • HKSA 540 (Revised) – Auditing Accounting Estimates and Related Disclosures • HKSA 560 Subsequent Events • Audit reporting <ul style="list-style-type: none"> - HKSA 701 Communicating Key Audit Matters in the Independent Auditor's Report - HKSA 705 (Revised) Modifications to the Opinion in the Independent Auditor's Report <p>Ms. Polly Lo, <i>Kaplan Financial (HK) Limited</i> Polly primarily worked in a Big 4 firm in Hong Kong, providing external audit assurance service to local listed companies in retail, manufacturing and telecommunication business sectors. She joined Kaplan bringing practical experience gained in teaching undergraduate accounting subjects in Hong Kong and Sydney.</p> 	13 April 2021 (Tuesday)	

Details of the upcoming seminars are provided as below:

Seminar & speakers	Date	Enrolment deadline
<p>Module 14 – Taxation</p> <ul style="list-style-type: none"> • Ascertainment of salaries tax liability under separate assessment and joint assessment (Ch. 4) • Personal assessment (Ch. 6) • AVD, BSD and SSD (Ch. 7) • Stamp duty exemptions and reliefs (Ch. 7) • Offences and penalties (Ch. 2) <p>Mr. Patrick Ho, FTMS Training Systems (HK) Limited Patrick Ho is currently a Principal Lecturer in FTMS Training Systems (HK) Ltd. He was formerly an Associate Professor and Visiting Professor in Hong Kong Baptist University and Adjunct Professor in City University of Hong Kong. He was the examiner of taxation subject for various professional accounting bodies. Patrick is the author of "Hong Kong Taxation and Tax Planning".</p> 	<p>7 April 2021 (Wednesday)</p>	
<p>Module 11 – Financial Reporting Group accounting – Joint Arrangement, Associate and Subsidiaries</p> <ul style="list-style-type: none"> • Key factors affecting the classification and recognition among different types of investments • Cover the scenario with acquisition of subsidiaries achieved in stages • Factors affect the amount of goodwill, such as type of consideration (like cash, assets, contingent consideration, etc) and any re-measurement should be considered. • How the NCI will be affected under different kind of measurement methods. • Goodwill impairment review. <p>Mr. Ted Chan, Arrow Professional Training Limited Ted has been teaching QP since 2009 and in a university in Hong Kong since 2017. He graduated from the Chinese University of Hong Kong and started his career as an auditor in a Big 4 firm. He is an FCPA and CFA.</p> 	<p>14 April 2021 (Wednesday)</p>	<p>3 working days before the date of seminars</p>
<p>Module 12 – Business Finance</p> <ul style="list-style-type: none"> • Business Valuation (Ch. 10) • Business Combinations (Ch. 11) • Regulatory Environment (Ch. 14) • Ethics in Financial Management (Ch. 15) <p>Mr. Anson Yu (BA, CPA), HKCA Learning Media Anson was a prize winner of SCMP/IFPHK Financial Planner Awards 2015 and has taught QP Module B and FE Module B in HKCA for more than 5 years.</p> 	<p>15 April 2021 (Thursday)</p>	

Part II

Details of the upcoming seminars are provided as below:

Seminar & speakers		Date	Enrolment deadline
Part II	<p>Module 13 – Business Assurance</p> <ul style="list-style-type: none"> • HKSA 315 (Revised 2019) - Identifying and assessing the risks of material misstatement • HKSA 620 (Clarified) Using the Work of an Auditor's Expert • Information Technology (Ch. 13) – Computerised Business Systems and Controls 	16 April 2021 (Friday)	3 working days before the date of seminars
	<p>Module 14 – Taxation</p> <ul style="list-style-type: none"> • Ascertainment of property tax liability (Ch. 5) • Source of different types of profits (Ch. 3) • Common profits tax deduction items (Ch. 3) • Computation of depreciation allowance, IBA and CBA (Ch. 3) • Anti-avoidance provisions under the IRO (Ch. 10) <p>Dr. Fiona Lam, FCPA (Practising), FCA (UK), FCCA, FAIA Senior Partner at H H Lam & Co CPA Limited Principal Lecturer at Treasure Step Limited</p> <p>Fiona has been working in the audit field for over 20 years and is now a Senior Partner of a local medium sized firm in Hong Kong. She started CPA professional training since 2003, specialising in teaching auditing and taxation papers for both QP Module and FE. She was the founder of two professional training companies and is a popular speaker for different accountancy professional institutes. Fiona is also a writer for professional materials for international publisher.</p>	12 April 2021 (Monday)	



Disclaimer:

1. All topics covered in the MPS are published in the new QP Learning Packs.
2. Speakers who deliver the seminars are not involved in the QP examination setting process.
3. The MPS are not to give candidates any tips on the coming module examinations.
4. The video archives will be available on new QP Learning Centre about two weeks after the date of seminar.

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Enrolment Acceptance is on a first-come-first-served basis. Successful applicants will receive an email confirmation.

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