

## Live webinar:

# Common application issues of Accounting Guideline 5 *Merger Accounting for Common Control Combinations*

### COURSE HIGHLIGHTS:

Business combinations under common control (BCUCC) are mergers and acquisitions involving companies within the same group. BCUCC are common in Hong Kong, particularly in companies preparing for listing and to a certain extent among listed companies. Based on the Institute's research findings and feedback from stakeholders, a majority of Hong Kong listed companies and companies preparing for listing accounted for BCUCC using the merger accounting under Accounting Guideline 5 (AG5) *Merger Accounting for Common Control Combinations* issued by the Institute.

This live webinar will cover the following topics in relation to BCUCC and AG 5:

- What is BCUCC and what is not?
- Why don't we have a standard on BCUCC?
- AG 5: guidance and common application issues
  1. Controlling party perspective and non-controlling interests
  2. Accounting for consideration paid
  3. Comparative information
  4. Disclosures
  5. The Institute's post-implementation review on AG 5
- What's next? The IASB Discussion Paper on BCUCC issued in late November 2020

**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>21 June 2021</b>  <b>6:30 pm – 8:30 pm</b>  <b>(EWEB2021062101)</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>• \$150 (HKICPA member or student and IA)</li> <li>• \$330 (non-member)</li> </ul>

### ABOUT THE SPEAKER:

#### Jim Tang, Principal, Professional Practice, KPMG

Jim, together with other professionals in KPMG China's Department of Professional Practice, specialises in supporting the firm and its clients with a wide range of IFRS/HKFRS financial reporting issues. Jim was previously a full-time seconded partner at KPMG's International Standards Group based in London. Currently, he is a member of KPMG's global topic team on business combinations and consolidation, and chairs the same topic team in ASPAC.

Outside KPMG, Jim is a member of the Financial Reporting Review Panel of the Financial Reporting Council in Hong Kong. At the Hong Kong Institute of Certified Public Accountants, he is a member of the Financial Reporting Standards Committee, the Professional Standards Monitoring Expert Panel, and two of its advisory panels on matters involving business combinations and Chinese standards.



## 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 **18 June 2021** / Offline registration by **16 June 2021**

- 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:



2287-7381



[finance@hki CPA.org.hk](mailto:finance@hki CPA.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: [finance@hkicpa.org.hk](mailto:finance@hkicpa.org.hk)  
Fax: 2893 9853

Course Information Enquiry: 2287 7009  
e-mail: [tls@hkicpa.org.hk](mailto:tls@hkicpa.org.hk)

## FOR OFFICE USE

Seq. no.: \_\_\_\_\_

Full name: (Mr./Ms.) \_\_\_\_\_ Membership no.: \_\_\_\_\_

Membership type: ☐ HKICPA member or 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	EWEB2021062101	Live webinar: Common application issues of Accounting Guideline 5 <i>Merger Accounting for Common Control Combinations</i>	[HK\$150 for HKICPA member or student and IA /HK\$330 for non- member]
			Total HK\$

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

## 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:**
1. 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.
  2. 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.
  3. 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](http://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.
  4. Your login ID and password are for your exclusive use ONLY and you should not share them with anyone.
  5. 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](mailto: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: