

HKIAAT CPD Seminar

Seminar on "Analyzing Financial Statements"

Date:	24 June 2014 (Tuesday)
Time:	7:00 p.m. – 10:00 p.m.
Venue:	Hong Kong Institute of CPAs Training Centre, 27/F, Wu Chung House, 213 Queen's Road East, Hong Kong
Speaker:	Mr. Ip Pui Sum is an associate member of the Hong Kong Institute of Certified Public Accountants. He has over 20 years of experience in public accounting and company secretarial practices. He is a partner of a local CPA firm.
Target participants:	Commercial accountants, internal auditors and external auditors with at least two years' relevant experience.
Medium of instruction:	Cantonese supplemented with English handouts
Course outline:	<p>This workshop aims at enabling participants to interpret the financial health of a company by critically reviewing financial statements and other relevant information. Topics include:</p> <ul style="list-style-type: none"> ➤ General analytical review techniques: <ul style="list-style-type: none"> • Financial ratio analysis • Variance analysis through budget comparison ➤ How to analyze the liquidity, solvency, profitability and operating efficiency of the company: <ul style="list-style-type: none"> • Analysis of receivables, intangible assets, investment properties, property, plant and equipment, depreciation methods and deferred charges • Analysis of liabilities, shareholders' equity, and book value per share • Liquidity and solvency assessment • Evaluation of the stability and quality of earnings; operating efficiency; return on investment; and company growth • Analysis of the statement of changes in equity and cash flow statement • Use of further information disclosed in the notes to the financial statements such as fair value hierarchy for financial assets, financial risk management and critical accounting estimates and judgments • Identifying symptoms of window dressing • Consider the impact of critical accounting issues for non-recurring and unusual events such as global financial crisis ➤ Other techniques: <ul style="list-style-type: none"> • Analysis of segmental data • Use of common size financial statements to evaluate trends and to make industry comparison • Review of the reconciliation for the accounting practices in different jurisdictions such as Hong Kong and the Mainland China • Comparison of accounting practices among small and medium-sized entities, private entities and those entities with financial statements giving a true and fair view ➤ Interpretation of non-financial Information: <ul style="list-style-type: none"> • The Directors' report • The Chairman's statement • Management's Discussion and Analysis • Corporate Governance Report • Latest company developments in the media ➤ Formation of opinions related to our objectives
Fee:	<ul style="list-style-type: none"> ➤ HK\$120 for HKIAAT members / students ➤ HK\$180 for non-HKIAAT members / students
Closing date:	10 June 2014 (Tuesday)

To enrol, please complete and send the enrolment form together with payment to the HKIAAT on or before **Tuesday, 10 June 2014**.



Enrolment Form for CPD Seminar

(Please read the details of the seminar(s) carefully before you complete this form.)

CPD Seminar 24 – "Analyzing Financial Statements" on 24 June 2014

(Enrolment deadline: Tuesday, 10 June 2014)

I. Personal particulars

I would like to enrol for the CPD seminar indicated above.

Name: *Mr/Mrs/Ms/Miss _____ (English) _____ (Chinese)

Membership No. / Student registration no. _____ Telephone no.(Day-time) _____

E-mail (must be provided): _____

I would like to enrol for the CPD seminar indicated above for _____ guest(s).

Please use additional form if needed.

Name of guest: *Mr/Mrs/Ms/Miss _____ HKID card no. _____

E-mail (must be provided): _____ Telephone no.(day-time) _____

II. Payment

HK\$ 120 per head for HKIAAT members / students: _____ person(s)

HK\$ 180 per head for non-HKIAAT members / students : _____ person(s)

Total amount: HK\$ _____ **Cheque no.:** _____ **Bank:** _____

Signature of applicant

Date

Check as appropriate.

* Delete as appropriate.

Confirmation will be sent to applicants by email three days prior to the seminar.

Notes:

- Return the completed enrolment form together with payment to the HKIAAT before the enrolment deadline for the seminar. Enrolments will be processed on a first-come-first-served basis with priority given to registered members / students. Fees paid will not be refunded if the applicant subsequently withdraws.
- Cheques should be made payable to "Hong Kong Institute of Accredited Accounting Technicians Limited". A surcharge of HK\$150 will be levied on every dishonoured cheque.
- The HKIAAT reserves the right to change the speaker, date, venue and time of the seminar should this be necessary. If the event is cancelled, the admission fee will be returned to participants by mail.

Mailing label for use

**To: Hong Kong Institute of Accredited
Accounting Technicians Limited**
27/F, Wu Chung House,
213 Queen's Road East,
Wanchai, Hong Kong
HKIAAT CPD Seminar