



HKIAAT CPD Programme

Seminar on “Analysing Financial Statements”

- Speaker : Mr. Ip Pui Sum
Mr. Ip is a certified public accountant (practising) in Hong Kong and 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 in Hong Kong.
- Date : Tuesday, 19 January 2010
- Time : 7:00 p.m. – 9:00 p.m.
- Venue : Hong Kong Institute of CPAs Training Centre, 27/F Wu Chung House, 213 Queen's Road East, Hong Kong
- Fee : HK\$80 for HKIAAT members / students
HK\$100 for non-HKIAAT members / students

Contents of the seminar

1. Objective and general approach of analysing financial statements
2. Analysis of key components of financial statements such as:
 - property, plant and equipment
 - investment properties
 - intangible assets
 - trade receivables
 - other receivables and prepayments
 - trade payables
 - other payables and accruals
3. Analysis of liquidity and solvency
4. Evaluation of quality of earnings and returns on investments
5. Analysis of cash flow statements
6. Comparison of accounting practices between small and medium-sized entities and those entities with financial statements giving a true and fair view

To enrol, please complete and return the **enrolment form** together with payment to the HKIAAT by Wednesday 13 January 2010.



Enrolment Form for CPD Seminar

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

- I. I would like to enrol for the CPD seminar indicated below and enclose **the cheque for the seminar** with a total amount of HK\$_____ payable to "Hong Kong Institute of Accredited Accounting Technicians Limited".
- II. Fees for the seminar: HK\$ 80 per head for HKIAAT members / students
 HK\$ 100 per head for non-HKIAAT members / students

	Fee (HK\$)
<input type="checkbox"/> CPD Seminar 10 "Analysing Financial Statements" on 19 January 2010 Enrolment deadline: Wednesday, 13 January 2010	

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

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

HKID Card No. (for non-HKIAAT members/students) _____

Address:

E-Mail: _____

 Signature of applicant

 Date

* Delete as appropriate

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. Confirmation will be sent to participants through email.
- Cheque should be made payable to "Hong Kong Institute of Accredited Accounting Technicians Limited". A surcharge of HK\$110 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.