

**HKIAAT CPD Seminar****Seminar on "HKAS 27 & HKFRS 3"**

<b>Date:</b>	Friday, 31 May 2013		
<b>Time:</b>	7:00 p.m. – 10:00 p.m.		
<b>Venue:</b>	Hong Kong Institute of CPAs Training Centre, 27/F Wu Chung House, 213 Queen's Road East, Hong Kong		
<b>Speaker:</b>	<b><i>Ms. Clara Yu</i></b> Clara is currently a director in the Technical Department of Deloitte Touche Tohmatsu. She has over 12 years of experience with special responsibilities for accounting and financial reporting under HKFRS/IFRS. From 2007 to 2008, Clara was the Director (Compliance and Investigation) of the Hong Kong Financial Reporting Council. She was responsible for leading the secretariat of the Financial Reporting Council to perform investigations of audit and financial reporting deficiencies.		
<b>Medium of instruction:</b>	Cantonese supplemented with English handouts		
<b>Course outline:</b>	This seminar discusses the key concepts of HKAS 27 (Revised) and HKFRS 3 (Revised). It also elaborates on the disclosure requirements under these two standards. In addition, the seminar introduces the new "control" principle under HKFRS 10 Consolidated Financial Statements.  <table border="0"> <tr> <td style="vertical-align: top;"> <b>Part I – HKFRS 3 (Revised):</b> <ul style="list-style-type: none"> <li>• Scope of the standard</li> <li>• Definition of a business</li> <li>• The acquisition method</li> <li>• Step acquisition</li> <li>• Disclosure requirements</li> </ul> </td> <td style="vertical-align: top; padding-left: 20px;"> <b>Part II – HKAS 27 (Revised)</b> <ul style="list-style-type: none"> <li>• Definition of control under HKAS 27</li> <li>• Overview of the concept of control under HKFRS 10</li> <li>• Disposal of a subsidiary</li> <li>• Changes in ownership interest in a subsidiary</li> <li>• Disclosure requirements</li> </ul> </td> </tr> </table>	<b>Part I – HKFRS 3 (Revised):</b> <ul style="list-style-type: none"> <li>• Scope of the standard</li> <li>• Definition of a business</li> <li>• The acquisition method</li> <li>• Step acquisition</li> <li>• Disclosure requirements</li> </ul>	<b>Part II – HKAS 27 (Revised)</b> <ul style="list-style-type: none"> <li>• Definition of control under HKAS 27</li> <li>• Overview of the concept of control under HKFRS 10</li> <li>• Disposal of a subsidiary</li> <li>• Changes in ownership interest in a subsidiary</li> <li>• Disclosure requirements</li> </ul>
<b>Part I – HKFRS 3 (Revised):</b> <ul style="list-style-type: none"> <li>• Scope of the standard</li> <li>• Definition of a business</li> <li>• The acquisition method</li> <li>• Step acquisition</li> <li>• Disclosure requirements</li> </ul>	<b>Part II – HKAS 27 (Revised)</b> <ul style="list-style-type: none"> <li>• Definition of control under HKAS 27</li> <li>• Overview of the concept of control under HKFRS 10</li> <li>• Disposal of a subsidiary</li> <li>• Changes in ownership interest in a subsidiary</li> <li>• Disclosure requirements</li> </ul>		
<b>Fee:</b>	<ul style="list-style-type: none"> <li>➤ HK\$120 for HKIAAT members / students</li> <li>➤ HK\$180 for non-HKIAAT members</li> </ul>		
<b>Closing date:</b>	Monday, 13 May 2013		

To enrol, please complete and send the enrolment form together with payment to the HKIAAT on or before **Monday, 13 May 2013**.



Hong Kong Institute of  
Accredited Accounting Technicians  
香港財務會計協會

## 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".

	Number of persons	Fee (HK\$)
II. Fees for the seminar: CPD Seminar 20 - HKAS 27 & HKFRS 3 on 31 May 2013 <b>(Enrolment deadline: Monday, 13 May 2013)</b>		
<input type="checkbox"/> HK\$ 120 per head for HKIAAT members / students <input type="checkbox"/> HK\$ 180 per head for non-HKIAAT members / students		
III. Personal particulars	Total (HK\$)	

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

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

Address: \_\_\_\_\_

E-mail (must be provided): \_\_\_\_\_

Name of guest: \*Mr/Mrs/Ms/Miss \_\_\_\_\_ HKID Card No. \_\_\_\_\_

E-mail (must be provided): \_\_\_\_\_ Telephone No.(Day-time) \_\_\_\_\_

\_\_\_\_\_  
Signature of applicant

\_\_\_\_\_  
Date

\* Delete as appropriate

# Confirmation on enrolment will be sent to participants three days before the commencement date through email.

### Notes:

1. 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.

2. 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.

3. 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.

### Mail 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**