

## Upcoming events

### HKIAAT CPD Programmes Workshop on "Group accounts"

- Date:** 3, 8, 10 August 2012 (Friday / Wednesday / Friday)
- 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:** **Ms. Judy Tsang**, BA, MBA, MSc, CPA (Aust), CPA (Hong Kong), FCCA

Ms. Judy Tsang has extensive experience in working and managing due diligence engagements, particularly for multinational enterprises, including US Fortune 500 companies and global private equities, in respect of their investments in China and Asia Pacific. Over the last 2 years, Ms. Tsang also focused on assisting China enterprises for their outbound transaction all around the world.

**Medium of instruction:** Cantonese supplemented with English handouts

- Fee:**
- HK\$360 for HKIAAT members / students
  - HK\$450 for non-HKIAAT members

**Closing date:** Friday, 20 July 2012

To enrol, please complete and send the enrolment form together with payment to the HKIAAT on or before Friday, 20 July 2012.

#### *Mailing Label for use*

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



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

## Course outline

### **HKFRS 3 – Business Combinations**

- Acquisition method to business combination
- Goodwill and identifiable assets and liabilities
- Non-controlling interest
- Business combinations achieved in stages
- Reverse acquisition

### **HKAS27 – Consolidated and Separate Financial Statements**

- Concept of control, including potential voting rights and special purpose entities
- Consolidation procedures
- Acquisitions and disposals of non-controlling interests

### **HKAS28 – Investment in Associates**

- Equity method of accounting
- Impairment losses
- Accounting under the investors' separate financial statements

### **HKAS31 – Interests in joint ventures**

- Form of joint ventures
- Accounting for interests in joint ventures – proportionate consolidation and equity method
- Accounting under the investors' separate financial statements
- Non-monetary contributions by venturers (HK(SIC)-Int 13)



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## 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\$ 360 per head for HKIAAT members / students  
                                   HK\$ 450 per head for non-HKIAAT members / students

	Number of persons	Fee (HK\$)
<input type="checkbox"/> CPD Seminar 17 Workshop on "group accounts" on 3, 8, 10 August 2012 <b>Enrolment deadline: Friday, 20 July 2012</b>		
	Total (HK\$)	

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

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

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

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

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

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

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\$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.



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