



HKIAAT CPD Programmes

“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 : Wednesday, 7 January 2009

Time : 7:00pm – 9:00pm

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. Identify symptoms of window dressing and creative accounting
7. Comparison of accounting practices between small and medium-sized entities and those entities with financial statements giving a true and fair view

For application details, please refer to the **enrolment form** for CPD seminar.



Enrolment Form for CPD Seminars

(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 each seminar: HK\$ 80 per head for HKIAAT members / students
 HK\$ 100 per head for non-HKIAAT members / students

Please put a '✓' in the box to indicate your choice of seminar:

| | Number of persons | Fee (HK\$) |
|---|-------------------|------------|
| <input type="checkbox"/> Seminar 6 "Analysing Financial Statements" on 7 January 2009 Enrolment deadline: Monday, 29 December 2008 | | |
| | Total (HK\$) | |

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

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

Address:

E-Mail: _____

Name of guest: *Mr/Mrs/Ms/Miss _____ HKID Card No. _____ (if any)

Signature of applicant

Date

* Delete as appropriate

Notes:

- Return the completed enrolment form together with payment to the HKIAAT before the enrolment deadline for each 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.
- 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.