

HKAS 32, HKAS 39 and HKFRS 7 Workshop Series

Speaker: Mr Nelson Lam CPA (Aust.), Nelson and Company CPA

Date : Wednesday, 10 September 2008 (Session 1)
 Wednesday, 17 September 2008 (Session 2)

Time : 6:00 pm - 6:30 pm (Registration)
 6:30 pm - 9:30 pm (Workshop)

Venue : CPA Australia Hong Kong China Division Office
 20/F Tai Yau Building
 181 Johnston Road, Wanchai

Medium : Cantonese, supplemented with English

Enrolment Fee : HK\$450 Member for each session
 HK\$750 Non-Member for each session

Certification : Certificate of Attainment will be issued to participants who have completed each session

The implementation of HKAS 32 “Financial Instruments – Presentation”, HKAS 39 “Financial Instruments: Recognition and Measurement” and HKFRS 7 “Financial Instruments – Disclosures” has a significant impact on the accounting for financial assets and financial liabilities, including bank deposits, derivatives and financial guarantee contracts. This workshop will provide real case and examples to explain the application of these three standards.

Course Outline:

Session 1 (Wednesday, 10 September 2008)
Financial Instruments – Recognition and Measurement

- Definition and classification
- Initial recognition and measurement
- Measurement after recognition for financial assets
- Measurement after recognition for financial liabilities, including financial guarantee contracts

Session 2 (Wednesday, 17 September 2008)
Financial instruments – Complicated Issues, Presentation and Disclosure

- General concept of derivative and embedded derivative
- Hedging and hedge accounting
- Presentation under HKAS 32
- Disclosure requirements under HKFRS 7, including sensitivity analysis

About the speaker:

Mr Nelson Lam is experienced in providing financial reporting, assurance and advisory services. He is one of the regular and popular speakers and advisors in International and Hong Kong Financial Reporting Standards and International and Hong Kong Standards on Auditing.

		Payment (HK\$) x No. of Person(s)	
		Member	Non-member
HKAS 32, HKAS 39 and HKFRS 7 Workshop Series (3 CPD hours per session)	Session 1 Wednesday, 10 September 2008	\$450 x ()	\$750 x ()
	Session 2 Wednesday, 17 September 2008	\$450 x ()	\$750 x ()
Total:			

Enrolment Form (Fax No. 852 2832-9167)

Full Name: (Mr/Miss/Ms/Mrs) _____ (Surname) _____ (Given name) _____

Membership No (if applicable): _____ Member Non-Member

Organisation: _____ Position: _____

Mailing Address: _____

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