



Continuing Professional Development (CPD) Programme

Financial Assets and Financial Liabilities – HKAS 39 (re-run)

26 Nov 2008 (Wed)

(Programme Code: W081126)

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| Speaker | : Mr. Lam Chi Yuen, Nelson , FCPA, CFA, Nelson and Company, CPA Mr. Nelson Lam, FCPA (Practising) and CFA Charterholder, is experienced in providing financial reporting, assurance and advisory services. He is a regular and popular speaker and advisor on International and Hong Kong Financial Reporting Standards and International and Hong Kong Standards on Auditing and has been involved in over 300 consultancy projects, seminars and conferences in relation to these topics in Hong Kong and other Asian cities since 2005. |
| Language | : Cantonese (supplemented with an English handout) |
| Target Audience | : All interested parties |
| Level | : Intermediate |
| Time | : 6:30 p.m. – 9:30 p.m. |
| CPD Hour | : 3 hours |
| Format | : Workshop |
| Venue | : Hong Kong Institute of CPAs Training Centre, 27/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong |
| Fee | : HK\$750 for HKICPA member or student; and IA / HKIAAT member or student HK\$1,500 for non-member |

This workshop aims to illustrate the financial reporting requirements in respect of financial assets and liabilities in the context of HKAS 39 *Financial Instruments: Recognition and Measurement*. Topics include:

- Classification of financial instruments
- Initial recognition and measurement of financial assets and liabilities
- Subsequent measurement of financial assets and liabilities
- Derivatives and embedded derivatives (*note: hedge accounting will not be covered*)
- Potential contentious and implementation issues
- Relevant practical examples and real cases