



## HKAS40: Investment Property

Programme Code: S090706S

<b>Speaker</b>	<b>Mr. Richard Lai</b>  Mr. Lai is a sole proprietor of a CPA firm in Hong Kong. He provides auditing, taxation, corporate finance and other business advisory services to his clients including local and multi-national corporations. He is also a specialist in compliance and corporate restructuring, especially in respect of cross-boarder investments and transactions. Mr. Lai has previously worked in KPMG and the Hong Kong Securities and Futures Commission. He is a workshop facilitator for the Qualification Programme of HKICPA.
<b>Date</b>	Monday, 6 July 2009
<b>Time</b>	6:30 p.m. – 8:00 p.m.
<b>Venue</b>	Hong Kong Institute of CPAs Training Centre, 27/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong
<b>Enrolment fee</b>	HK\$190 for HKICPA member or student; and IA/HKIAAT's member or student HK\$180 for online enrolment HK\$330 for non-member
<b>Language</b>	English
<b>Format</b>	Seminar with practical examples
<b>Subject / Level</b>	Accounting / Intermediate level - for delegates who have prior knowledge of the subject area
<b>Target Audience</b>	Auditors, Accountants, Investment analysts and Finance professionals who are interested in accounting standards
<b>CPD credit</b>	1.5 hours

### About the programme

The seminar aims to provide a thorough understanding of the Hong Kong Accounting Standard 40: Investment Property. By re-visiting the history and unique background of the Standard, participants will be able to understand the changes to the Standard and the various accounting treatments of investment properties under the current regime. Quoting real-life examples, participants will be able to understand the profound effect of the Standard. From the detailed illustrations and analysis, participants will be able to choose the appropriate accounting model for those companies holding properties for investment purposes.