



Update and Recap on HKAS 39 and HKFRS 7

Programme Code: W090307A

Speaker

Mr. LAM Chi Yuen, Nelson

Mr. Lam, FCCA and CFA Charter holder, is experienced in providing financial reporting, assurance and advisory services. He is one of the most popular speakers and advisors on IFRS and HKFRS and has been involved in over 400 such consultancy projects, seminars and conferences in Hong Kong and other Asian cities since 2005.

Mr. Lam is now a member of the Financial Reporting Review Panel, a visiting associate professor and lecturer in universities in Mainland China and Hong Kong, and an author of auditing and financial reporting books. His latest publication is "Intermediate Financial Reporting: an IFRS Perspective", co-authored with Dr. Peter Lau in 2008.

Date

Saturday, 7 March 2009

Time

9:30 a.m. – 12:30 p.m. and 2:30 p.m. to 5:30 p.m.

Venue

Hong Kong Institute of CPAs Training Centre, 27/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong

Enrolment fee

HK\$1,700 for HKICPA member or student; and IA/HKIAAT's member or student
HK\$2,000 for non-member

Language

Cantonese

Format

Workshop

Subject / Level

Accounting / Intermediate

Target Audience

All interested parties

CPD credit

6 hours

About the programme

This workshop aims to update and recap the financial reporting requirements in respect of financial assets and liabilities in the context of HKAS 39 *Financial Instruments: Recognition and Measurement* and HKFRS 7 *Financial Instruments: Disclosures*. Topics include:

- Classification of financial instruments
- Initial recognition and measurement of financial assets and liabilities
- Subsequent measurement of financial assets and liabilities
- Disclosure of significance of financial instruments
- Disclosure of credit risk, liquidity risk and market risk
- Sensitivity analysis
- Amendments to HKAS 39 and HKFRS 7 *Reclassification of Financial Assets*