



## Update and Recap on HKAS 39 *Financial Instruments: Recognition and Measurement*

Programme Code: W090323

**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**

Monday, 23 March 2009

**Time**

6:30 p.m. – 9:30 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\$750 for HKICPA member or student; and IA/HKIAAT's member or student  
HK\$1,500 for Non-member

**Language**

Cantonese

**Format**

Workshop

**Subject / Level**

Accounting / Intermediate

**Target Audience**

All interested parties

**CPD credit**

3 hours

### About the programme

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:

- Amendments to HKAS 39 and HKFRS 7 *Reclassification of Financial Assets*
- Classification of financial instruments
- Initial recognition and measurement of financial assets and liabilities
- Subsequent measurement of financial assets and liabilities
- Derivatives (note: embedded derivatives and hedge accounting will not be covered)
- Potential contentious and implementation issues
- Relevant practical examples and real cases