



Technical Update Evening 2009

June 2009 to August 2009

Updates on the Hong Kong Institute of CPAs

Standard-setting activities:

Financial Reporting, Auditing and Ethics

What is TUE?

What does it aim to provide?

- Each session addresses one or two main themes of topical interest, with an emphasis on recently released standards and guidance. The sessions will be conducted by the Hong Kong Institute of CPAs technical staff
- Sessions will usually include both presentations and question-and-answer time and members are encouraged to participate actively in these sessions
- Sessions will enable members to participate and raise technical issues in a relatively informal setting
- The sessions are designed to supplement the other channels the Institute uses to provide technical information to members, including TechWatch, the Technical Query Service, the Institute's magazine A Plus and other forms of CPD

Which members should attend?

- ✓ **Members in practice**
- ✓ **Financial statements preparers**
- ✓ **Financial controllers**
- ✓ **Members and Registered Students who wish to keep abreast of Hong Kong Institute of CPAs' latest technical developments**

Your Hosts of TUE 2009



Steve Ong
Director
Standard Setting



Irene Leung
Assistant Director
Standard Setting



Ben Lo
Manager
Standard Setting



Katherine Leung
Manager
Standard Setting

During TUE 2009, each of your hosts will present sessions in their areas of expertise. As you can see from the following pages, the programme covering June to August 2009 addresses issues relating to financial reporting and auditing. We urge you to join us in these sessions, as we learn from your

questions and comments and we hope that you learn from our expertise. Members of the Standard Setting Department will attend each TUE to give you an opportunity to ask general questions on Standards with the aim of extending the technical support the Institute provides to its members.

TUE Registration

Applications for registration will be accepted on a first-come-first-served basis. In case of over-subscription, consideration may be given to arranging a re-run session. Applications for registration will be accepted only from Hong Kong Institute of CPAs members and students. The success of TUE 2009 depends on active participation. If you have a basic understanding of the subject before attending, you will find the interaction with your host(s) more productive.

For members and students who wish to attend a TUE, please complete the enclosed TUE Registration Form and return it to the Operation & Finance Department of the Institute on or before the application deadline, together with either your credit card details or a cheque. For online registration (recommended): click here or visit www.hkicpa.org.hk

Confirmation will be sent by e-mail unless your application for registration is unsuccessful. Unless the session is cancelled due to unforeseen circumstances, no refund will be given after your registration has been processed.

TUE Programme for 2009

Time	: 7:00p.m. to 8:00p.m.
Venue	: Hong Kong Institute of CPAs Training Centre (unless otherwise stated) 27/F, Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong
Fee	: HK\$120 per session
HKICPA CPD Hour	: 1 hour

TUE Programme enquiries:

Member & Corporate Services

Tel: 2287 7034 / 2287 7220

e-mail: mcs.msce@hkiipa.org.hk

For more information on the current and future TUE programme,

please visit www.hkiipa.org.hk/professionaltechnical/TUE/menu.php

TUE No.	Date	Topic	Speaker
901A (Re-run)	Tuesday 16 June 2009	HKFRSs Update This session will contain an outline of the key changes in HKFRSs that need to be applied for accounting periods beginning on or after 1 January 2009. Application deadline: 10 June 2009	Steve Ong
907	Tuesday 23 June 2009	Annual Improvements to HKFRSs 2008 This session will discuss the 35 improvement amendments made to HKFRSs effective on or after 1 January 2009. Application deadline: 17 June 2009	Irene Leung
905A (Re-run)	Tuesday 14 July 2009	Challenges in Auditing Fair Value Accounting Estimates - HKSA 545 Auditing Fair Value Measurements and Disclosures This session will discuss the auditing of fair value measurements and disclosures, including audit considerations relating to the measurement, presentation and disclosure of material assets, liabilities and specific components of equity presented or disclosed at fair value in financial statements. Application deadline: 8 July 2009	Steve Ong
908	Tuesday 21 July 2009	HKFRS 3 (Revised) Business Combinations This session will contain an outline of the key changes in HKFRS 3 that are effective for periods beginning on or after 1 July 2009. Application deadline: 15 July 2009	Irene Leung
909	Tuesday 11 August 2009	HKFRS 7 Financial Instruments: Disclosures This session will discuss the application of the disclosure requirements for financial instruments in the financial statements. Application deadline: 5 August 2009	Irene Leung

TUE No.	Date	Topic	Speaker
902A (Re-run)	Tuesday 25 August 2009	Alert on Going Concern and Liquidity Risk - HKSA 570 <i>Going Concern</i> This session will discuss the auditor's responsibility in the audit of financial statements with respect to the going concern assumption used in the preparation of the financial statements, including considering management's assessment of the entity's ability to continue as a going concern. Application deadline: 19 August 2009	Steve Ong

TUE Registration Form

June 2009 – August 2009

Please click here for online enrolment

Please allow 4 days to process your application. To avoid delaying the process, please do NOT make any unnecessary enquiries. You can check your enrolment status at "My CPA" at <http://www.hkicpa.org.hk>. Unsuccessful enrolment will be notified 2 days before the event with full refund.

Please use BLOCK LETTERS

Name _____ HKICPA Membership / Student No. _____

Company Name _____

Telephone No. _____ Fax No. _____ Email _____

Please mark a "✓" against the season(s) for which you wish to apply

<input checked="" type="checkbox"/>	901A (16 Jun) – TUE090616 <i>Full</i>	<input checked="" type="checkbox"/>	907 (23 Jun) – TUE 090623 <i>Full</i>	<input type="checkbox"/>	905A (14 Jul) – TUE 090714
<input type="checkbox"/>	908 (21 Jul) – TUE 090721	<input checked="" type="checkbox"/>	909 (11 Aug) – TUE 090811 <i>Full</i>	<input type="checkbox"/>	902A (25 Aug) – TUE 090821

Admission Fee: HKD120 per session x _____ session(s) = HKD _____

Signature _____ Date _____

Payment by:

Cheque No. _____ (Bank _____)

For cheque payment, please staple the cheque payable to "Hong Kong Institute of Certified Public Accountants"
To the TUE registration form before returning it to the HKICPA. Please issue SEPARATE CHEQUE for each session.

Any Visa / Master Credit Card

For payment by Visa / Master Credit Card, please fill in the following:

Card Number _____

Cardholder's Name _____ Card Expiry Date (month / year) _____

Cardholder's Signature _____ Date _____

To: Operation & Finance Department
Hong Kong Institute of CPAs
37th Floor, Wu Chung House,
213 Queen's Road East,
Wanchai, Hong Kong.

Fax: 2893 9853

FOR OFFICIAL USE

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Handled by _____

Date _____