

technical
seminar

Event Code
TS20081118

CPD units
2

ACCA

Business Restructuring Transactions Involving Disposals - Impact on the Application of IFRS/HKFRS 5

Date

18 November 2008
Tuesday

Venue

The Mira Hong Kong
(Former: Miramar Hotel)
The Ballroom, 18/F
118-130 Nathan Road
Tsim Sha Tsui, Kowloon

Rundown

18.30 Registration &
Refreshments
19.00 Seminar begins
20.45 Q&A session
21.00 End

Fee (in HK\$)

ACCA Member : 180
(online enrolment)

ACCA Member/ : 200
Affiliate/ Student/ Member
of The Hong Kong
Institute of
Directors (HKIoD)

Staff of : 280
Approved
Employer

Non-member : 320
(refreshments included)

Enrolment Deadline
4 November 2008

**ONLINE ENROLMENT is
available for members**

Organised by

Professional Development
Sub-committee, ACCA HK

In this seminar, the speaker will give an overview of the application of IFRS/HKFRS 5 "Non-current Assets Held for Sale and Discontinued Operations" in business restructuring transactions. The aim of the seminar is to help identify when a business restructuring transaction impacts the presentation and measurement of assets to be disposed of in the transaction, and explain the practical problems when applying IFRS/HKFRS 5 in such a transaction.

Topics to be covered in the seminar include:

- Held for sale classification
- Partial disposal of operations
- Measurement steps for assets/disposal groups classified as held for sale
- Allocation of impairment losses
- When to disclose an operation as a discontinued operation
- Veto rights provided to minority shareholders in a business restructuring transaction
- Disposal of non-controlling interests
- Current IASB development

Speaker:

Mr Ernest Lee, Partner, Professional Practice Department, Ernst & Young

Ernest Lee has extensive experience in auditing and providing technical advice on accounting and auditing related matters regarding private and listed companies in a variety of industries. He is a monitor of the Professional Standards Monitoring Committee of the Hong Kong Institute of Certified Public Accountants. He is a member of the Professional Development Committee of the Hong Kong Institute of Chartered Secretaries. He is also a member of the Financial Reporting Advisory Panel of the Stock Exchange of Hong Kong.

Language: Cantonese

To help raise funds for ACCA's annual charity fun day to be held on 14 December 2008, members are invited to donate HK\$50 when participating in member's activities organised by ACCA Hong Kong on a voluntary basis. Please mark the appropriate box in the enrolment form if you wish to make a donation.

**Online enrolment (for MEMBERS only) is now available for THIS event, please visit
hongkong.accaglobal.com/hongkong/members/events/**

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Enrolment form for technical seminar on Business Restructuring Transactions Involving Disposals - Impact on the Application of IFRS/HKFRS 5 (20081118)

ACCA

Participants' Particulars (Please use ENGLISH BLOCK letters to complete the form)

Name of Participant		Membership No (if any)							
Company		Position							
Email (for confirmation) <small>(see note 11)</small>	Tel	Mobile No (for emergency)							
If the enrolment of your accompanying guest, if any, is unsuccessful, do you still prefer to process your enrolment? Y / N ¹									
Name of Participant		Membership No (if any)							
Company		Position							

¹ Please circle where appropriate

If the contact person is different from the above, please provide the details here

Contact person		Tel		Mobile No (for emergency)	
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Fee

	No. of participant(s)	Total
HK\$200 (ACCA Member/Affiliate/Student/HKIoD Member) ¹		
HK\$280 (Staff of Approved Employer)		
HK\$320 (Non-member)		
HK\$50 (Donation for ACCA Charity Fun Day)		
Grand Total:		\$

Payment Method ²

<input type="checkbox"/> Cheque (payable to "The Association of Chartered Certified Accountants")										
Cheque No.		Bank								
<input type="checkbox"/> Visa / <input type="checkbox"/> MasterCard										
Card No.									Expiry Date (MM / YY)	
Cardholder's Name (pls print)		Cardholder's signature							Date	

² Please tick the appropriate box

Important notes:

1. ACCA Hong Kong reserves the right to cancel or make any changes to the event. No refund will be made unless the event is cancelled.
2. **Enrolment by fax is ONLY acceptable for payments by credit cards. Only VISA and MASTERCARD will be accepted.**
3. For cheque payment, a cheque **MUST be attached to the completed enrolment form**, otherwise the enrolment will be rejected.
4. Please issue **separate cheques** for different seminars/workshops and/ or activities you enrol, otherwise ACCA Hong Kong reserves the right to reject the enrolment.
5. Reservation is on a first-come-first-served basis. In case of over-subscription, the preference for enrolment will be in the following order: ACCA Members, Affiliates, Students, HKIoD Members, Staff of Approved Employers and Non-members.
6. Members must fill in their membership no. for verification of their status. **Enrolment forms with incomplete information will not be accepted.**
7. Each enrollee will be notified via **EMAIL** of the result of their application for enrolment within five working days after the deadline of enrolment.
8. **If you do not receive any notifications regarding the enrolment status prior to the commencement of the event, please contact the ACCA office.** All unsuccessful application forms will be shredded after the event unless those which are paid by cheque will be returned to the enrollees. **REVISED**
9. The number of CPD units granted is corresponding to the number of hours of the seminar/workshop scheduled. For those who arrive late and/or depart early from the scheduled time, the CPD units will have to be discounted corresponding to the actual time of attendance by the attendee.
10. The new on-line enrolment system is on a trial run period, it will be temporarily applicable on selected CPD events. The launching date of the system will be announced later.
11. If you do not have an email address for receiving the seminar/workshop confirmation, please provide your fax no. here: _____
12. The event may be cancelled/re-scheduled when typhoon no. 8 or black rainstorm warning is hoisted. Please refer to ACCA Hong Kong website for detailed arrangements. **NEW**
13. Promotional discount for online enrolment is subject to review without prior notice. **NEW**

MUST FILL IN (for returning materials)

Name: _____

Address: _____

FOR OFFICE USE ONLY (TS20081118)

Authorisation code: _____

Handled by: _____