

Student Training Programmes

Technical Seminars - Enrolment Form



Business Combinations (relevant to Paper P2)

Objective

A business combination is defined by the International Accounting Standards Board as “the bringing together of separate entities or businesses into one reporting entity”. On 10 January 2008, IASB issued IFRS 3 (revised 2008) Business Combinations and IAS 27 (revised 2008) Consolidated and Separate Financial Statements. The revised Standards are mandatory for business combinations in annual financial statements beginning on or after 1 July 2009. The revised standards promise significant change from the existing standards. In this seminar, the existing and the new standards will be covered and compared. The following topics will be discussed:

IFRS 3 Business combinations

1. Purchase method
2. Cost of business combination
3. Recognition and Measurement of assets and liabilities acquired.
4. Goodwill
5. Initial accounting determined provisionally
6. Comparison with New IFRS 3 (revised 2008)

IAS 27 Consolidated and Separate Financial Statements

1. Definition of subsidiary
2. Exclusion of a subsidiary from consolidation
3. Consolidation procedures
4. Comparison with New IAS 27 (revised 2008)

Date: 16 August 2008 (Saturday)
Time: 10:00am – 1:00pm
Venue: To be confirmed
Speaker: Dr. Gary Leung, CFO of a listed company in Hong Kong.
Medium: Cantonese (with presentation materials in English)
Enrolment Fee: HK\$120 (ACCA Student members, ACCA *accelerate* students)
HK\$150 (Staff of Approved Employers)
Enrolment capacity: 50 (on first-come-first-served basis)
Enrolment Deadline: 2 August 2008

Technical Seminar on *Business Combinations (relevant to Paper P2)*

Your Enrolment Details

To : ACCA Hong Kong (Fax number: 2868 4909)

Name: Mr / Ms _____ (Last name) _____ (First name)

Registration no. Contact no. _____

Status in ACCA: Candidate of MSER Fundamental Level Professional Level
 accelerate student

*Pay by: Cheque (payable to "The Association of Chartered Certified Accountants") No. _____ Bank : _____

Please issue separate cheque for each seminar you enroll.

Credit card Card No.

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 Card expiry (MM / YY)

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Cardholder's Name (Pls print): _____ Cardholder's signature: _____ Date: _____

Confirmation of Enrollment (must fill in for confirmation purpose):

*Please confirm my enrollment by (please choose one)

Fax Fax number: _____

E-mail E-mail address: _____

Important Notes

1. ACCA Hong Kong reserves the right to cancel or make any adjustment to the seminar.
2. Reservation is on a first-come-first-served basis. In case of over-subscription, priority will be given to ACCA students.
3. Student registration number must be provided for verification purpose.
4. Enrolment form with incomplete information will not be accepted.
5. *A confirmation will be sent to each enrollee by fax or email on or before **11 Aug 2008**.
6. Applicants should notify ACCA Hong Kong if you do not receive any confirmation.
7. Session will be cancelled when typhoon signal no. 8 or above OR BLACK rainstorm warning is still hoisted 4 hours before the session commences.
8. For enquiries, please contact Yen Wong on 2524 4988.

For Office Use Only
TS: _____