

Practical Issues in Accounting for Properties, Leases and Non-Current Assets in Hong Kong



Date

27 August 2005
Saturday

Venue

Conrad Hong Kong
Granville & Nathan Rooms
(Level 5)
Pacific Place
88 Queensway
Hong Kong

Rundown

9:00 am
Registration &
Refreshments
9:30 am
Seminar begins
12:30 pm
Q&A session
1:00 pm
End

Fee (in HK\$)

Member/Affiliate : 350
Accredited Employer : 400
Non-member : 450
(refreshments included)

Enrolment Deadline
17 August 2005

Organised by
Professional Development
Sub-committee
ACCA HK

Language
Cantonese

CPD Units
3.5

While HK Financial Reporting Standards (HKFRS) have been fully aligned with International Financial Reporting Standards in 2005, critical amendments and new practises have also been imposed on accounting for properties, leases and related non-current assets in Hong Kong.

In addition to the international convergence, 3 locally developed Interpretations, HK Interpretations (formerly SSAP-Interpretations), issued in late 2004 and 2005 have also clarified certain areas on accounting for properties and leases in Hong Kong. All the preparers, users and auditors of financial statements in Hong Kong must be familiar with the above amendments and new practises.

Topics to be covered in the seminar include:

- Update and practical issues in applying the major changes of accounting for properties, leases and related non-current assets in Hong Kong, including:
 - Properties, plant and equipment (HKAS 16)
 - Leases (HKAS 17 and HK Interpretation 4)
 - Investment properties (HKAS 40)
 - Other properties, including infrastructure and hotel properties (HK Interpretations 1 and 2)
 - Non-current assets held for sale (HKFRS 5)
- Key and contentious issues on accounting for properties, leases and related non-current assets in Hong Kong

Speakers:

Mr Nelson Lam, Nelson and Company, CPA(Practising)

Mr Lam is experienced in providing assurance and financial advisory services to various clients, including local arms established by listed or private companies from Africa, HK, Mainland China, Netherlands, Russia and US Fortune 100 company. One of his current tasks is to assist his clients in compliance with the new financial reporting standards.

With MBA, MSc and BBA degrees, Nelson is simultaneously a member of ACCA, AICPA, CFA Institute, HKICPA and ICASA. He is also actively involved in the training of the new financial reporting standards for accountants, journalists and general public in various seminars and workshops and by using real life cases and examples.

Ms Rebecca Law, BBA(Hons), FCCA, CPA

Ms Law had over 13 years' professional and practical experience in PricewaterhouseCoopers (PwC) in assurance engagements, including listed and private companies, multinational corporations and non-profit making corporations with different kind of industries. Before she left PwC and commenced her own practice, she was a Senior Manager in PwC.

With her professional knowledge and experience, Rebecca has delivered lots of fruitful training to professional accountants and various organisations, including CPA Australia and the HKSAR Government.

> > > please turn overleaf

Enrolment Form for Technical Seminar on Practical Issues in Accounting for Properties, Leases and Non-Current Assets in Hong Kong



Participants' Particulars			
Name of Participant		Membership No (if any)	
Company		Position	
Name of Participant		Membership No (if any)	
Company		Position	

Contact Information (This section must be completed for the purpose of confirmation)	
Contact person	Tel
Fax	
Address	

Fee		
	No. of participant(s)	Total
HK\$350 (member/affiliate)		
HK\$400 (accredited employer)		
HK\$450 (non-member)		
Grand Total:		\$

Payment Method ¹	
<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

¹ Please tick the appropriate box

Important notes:
<ol style="list-style-type: none"> 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. Enrolment by fax is ONLY acceptable for payments by credit cards. Only VISA and MASTERCARD will be accepted. For cheque payment, a cheque MUST be attached to the completed enrolment form, otherwise the enrolment will be rejected. Reservation is on a first-come-first-served basis. In case of over-subscription, the preference for enrolment will be in the following order: Members, Affiliates, Accredited Employers and Non-members. Members must fill in their membership no. for verification of their status. Enrolment forms with incomplete information will not be accepted. Each enrollee will be notified VIA FAX of the result of their application for enrolment within two working days after the deadline of enrolment. If you do not receive any notifications regarding the enrolment status, 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. Please issue separate cheques for different seminars and/ or activities you enrol. CPD units will only be granted to participants who arrive no later than 15 minutes after the seminar begins and leave no earlier than 15 minutes when the seminar ends, including the Q&A session.

Please fill in your name and address here (for returning cheque)	
Name:	_____
Address:	_____

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Handled by:	_____