



Financial Reporting Forum on IASB Discussion Paper on *Preliminary Views on Financial Statement Presentation*

Date	Thursday, 18 December 2008
Time	7:00 p.m. – 8:30 p.m.
Venue	HKICPA Training Centre, 27/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong
Who should attend	Preparers and auditors of financial statements and others interested in financial reporting.
Highlights	<p>The Institute is seeking comments on the IASB Discussion Paper on <i>Preliminary Views on Financial Statement Presentation</i>, which will have significant impact on preparers and users of financial statements if the proposed amendments are adopted.</p> <p>The Discussion Paper introduces cohesiveness and disaggregation as the two main objectives for financial statement presentation. Cohesiveness would ensure that a reader of financial statements can follow the flow of information through the different statements of an entity; disaggregation would ensure that items that respond differently to economic events are shown separately. To achieve these main objectives the IASB and the US Financial Accounting Standards Board have developed a principle-based format that is presented in the Discussion Paper.</p> <p>The Discussion Paper and the Institute's invitation to comment of the Discussion Paper can be download at http://www.hkicpa.org.hk/professionaltechnical/accounting/exposedraft/2008/I2C_FSP.pdf</p> <p>The Forum will outline the main changes to the existing practices and the potential implications of this Discussion Paper if they are adopted. The Forum will provide an opportunity to members to present their views which will be compiled and submitted to the Financial Reporting Standards Committee ("FRSC") for consideration when preparing the Institute's submission to the IASB.</p>
Chairman	Mr. Paul F. Winkelmann <i>Chairman, FRSC</i> <i>Vice-President, Hong Kong Institute of CPAs</i>
Panelists	Representative from FRSC Representative from PAIBC Mr. Steve Ong <i>Deputy Director, Standard Setting, Hong Kong Institute of CPAs</i>
Language	English



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Fee	Member	HK\$190
	Non-member	HK\$330
	(inclusive of light refreshments)	
CPD Credit hours	1.5 hours	
Enrolment deadline	12 December 2008	
Remarks	If you are not able to attend the Forum but wish to express your views on the Discussion Paper, please click here to complete and return an electronic questionnaire to the Institute.	
Enquiries	Please contact:	
	<ul style="list-style-type: none">- 2287 7379 (David Lok) for payment & enrolment status- 2287 7034 (Michelle Tse) for event information	

Acceptance is on a first-come-first-served basis. Priority will be given to HKICPA members. An email confirmation on enrolment will be issued to participants 3 working days before the Forum.



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Operations & Finance Department
 Hong Kong Institute of CPAs

(MCS2 Event Code: SS081218)
Enrolment Deadline: 12 December 2008

37th Floor, Wu Chung House
 213 Queen's Road East, Hong Kong

FOR OFFICE USE

Fax no.: 2893 9853

Seq. no.:

Handle by:

[Please click here for online enrolment](#)

Personal information (One form for one participant)

Name: _____ HKICPA Membership no.: _____
 (Mr./Mrs./Ms.)

Organization: _____ Position held: _____

Email: _____

Telephone no.: _____ Fax no.: _____

Participation fee: HK\$190 per HKICPA member HK\$330 per non-HKICPA member

Payment by: Cheque no.: _____ (Bank: _____)

VISA Card Master Card

For payment by credit card, please fill in the following: Card no.: _____

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

Date: _____ Cardholder's Signature: _____

Cheque should be made payable to "Hong Kong Institute of Certified Public Accountants" **FOR OFFICE USE**

Auth. code no.	Handled by	Date
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Notes:

- Please complete the Enrolment Form and return it to the Operation and Finance Department on or before the deadline, together with full payment.
- Enrolment is accepted on a first-come-first-served basis. Priority will be given to HKICPA members. No telephone reservation will be accepted.
- For credit card payment, please fax the enrolment form to 2893 9853. For payment by cheque, the enrolment will only be processed upon receipt of full payment.
- Full payment must be made before an application will be processed.
- Confirmation will be issued **by email** to participants 3 working days before the Forum. If you do not receive it by then, please contact Member & Corporate Services Department at telephone no.: 2287 7034.
- No refund will be made for cancellation after payment has been received by Institute. However, an alternate to attend the Forum may be accepted in case the participant is unable to attend. Please inform the Institute 3 days before the event if such arrangement is required.

Event Information Enquiry: 2287 7034 / 220

Email: mcs.msce@hkipa.org.hk

Payment & Enrolment Status Enquiry: 2287 7379

Email: finance@hkipa.org.hk

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.hkipa.org.hk>. Unsuccessful enrolment will be notified 2 days before the event with full refund.