



Financial Reporting Seminar

Valuation of Guarantees and Share Options

Date	2 September 2014 (Tuesday)	
Time	7:00 p.m. – 8:30 p.m.	
Venue	Hong Kong Institute of CPAs, 27/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong	
Speakers	<p>Ms. Stella Law Director, Business & Financial Instruments Valuation & Advisory Services – Greater China CBRE Limited</p> <p>Mr. Ross Wang Manager, Business & Financial Instruments Valuation and Advisory Services – Greater China CBRE Limited</p>	
Highlights	<p>Financial guarantee and mortgage guarantee are the “insurance” used by institutions to prevent severe loss from default of borrowers. Share option is one of the financial instruments that are commonly adopted by institutions to give the holder the right to subscribe to the entity's share at a fixed or determinable price for a specific period of time. With the increasing popularity of these instruments, valuation of them gains importance accordingly and various accounting standards are involved.</p> <p>Topics to be covered include:</p> <ul style="list-style-type: none">➤ Overview➤ Definitions and applications<ul style="list-style-type: none">- Financial guarantee- Mortgage guarantee- Share option➤ Relevant accounting standards➤ Valuation methods and models<ul style="list-style-type: none">- KMV model- Black Scholes model- Binomial Tree model- Monte Carlo model➤ Case study	
Language	English	
Fee	Member	HK\$190
	Non-member	HK\$330
CPD Credit hours	1.5 hours	
Competency	Accounting and Financial Reporting	
Rating	Intermediate Level* - Sound understanding of the knowledge area. The ability to apply knowledge and skills to a range of situations and able to deal with new situations.	

* Please refer [here](#) for descriptions of other competencies and ratings.

Financial Reporting Seminar
Valuation on Guarantees and Share Options

Date: 2 September 2014

Registration Deadline: 26 August 2014

MCS2 Event Code: F140902

[Please click here for online enrolment](#)
(for HKICPA members only)

Please type or print: -

Name: _____ HKICPA Membership /Student No. _____
 (if applicable)

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Position held: _____ Email: _____
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Finance & Operations Department,
Hong Kong Institute of CPAs
 37th Floor, Wu Chung House,
 213 Queen's Road East, Hong Kong

Fax no: 2893 9853

Admission Fee: <input type="checkbox"/> HK\$ 190 (HKICPA members)		<input type="checkbox"/> HK\$ 330 (Non-HKICPA members)	
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Note:

1. Please complete the Enrolment Form and return it to the Finance & Operations on or before the deadline, together with full payment.
2. Enrolment is accepted on a first-come-first-served basis. No telephone reservation will be accepted.
3. 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.
4. Confirmation of registration will be sent by e-mail. If confirmation has not been received 3 days prior to the event date, please contact Ms. Yvonne Chew at 2287-7057 or email: tls@hkicpa.org.hk
5. If typhoon signal no.8 or above / Black rainstorm warning is hoisted at or 2:30 p.m. on the date of event, the activity will be cancelled. Your admission fee will be refunded in the event of cancellation due to bad weather.
6. No refund will be entertained unless your enrolment is unsuccessful or the event is cancelled due to unforeseen circumstance.
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8. Application by fax will ONLY be accepted when payment is made by credit card. Cash is strictly not accepted. Please ensure all the particulars relating to payment are completed, otherwise the application cannot be processed. There is NO need to send in the enrolment form again if it has already been faxed to the Institute.

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