



創於 1913 年  
Founded in 1913

# 香港華人會計師公會 The Society of Chinese Accountants & Auditors

(在香港註冊成立之有限公司)  
(Incorporated in Hong Kong as a company limited by guarantee)

## Business Combination Series

Webinar Speaker: Ms Eunice Chu

Module 1: Overview & Latest Changes (16 Nov 2021)

Module 2: Step Acquisition (23 Nov 2021)

Module 3: Loss of Control (30 Nov 2021)

### Business Combination Series (Module 1) – Overview & Latest Changes

(Course Code 課程編號: 2821A)

#### Highlights: 課程重點:

Businesses often expand by acquisitions and operate through setting up different entities. The group financial statements become important reports that summarize the performance of the groups as single economic entities.

HKFRS 3 (Revised) Business Combinations that provides guidelines on preparing the group financial statements is complex to apply.

#### Areas to be covered in this seminar:

1. Scope of HKFRS 3 and definition of business
2. Treatment of full/partial goodwill and gain on bargain purchase
3. Determining what is part of the business combination transaction
4. Measurement period adjustments

#### Dates:

16 November 2021 (Tuesday)

#### 日期:

2021 年 11 月 16 日(星期二)

#### Time:

6:30 pm – 8:30 pm

#### 時間:

晚上 6:30 – 8:30

### Business Combination Series (Module 2) – Step Acquisition

(Course Code 課程編號: 2821B)

#### Highlights: 課程重點:

Shareholdings in investees may built up gradually until the holding company achieves ultimate control. This is referred to as step acquisition. Increase in shareholdings in investees may or may not lead to the acquisition of subsidiaries.

#### Areas to be covered in this seminar:

1. Treatment of step acquisitions
2. Treatment of increases in shareholdings that do not lead to acquisition of subsidiaries
3. Treatment of contingent consideration



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**Dates:** 23 November 2021 (Tuesday)  
**日期:** 2021 年 11 月 23 日(星期二)  
**Time:** 6:30 pm – 8:30 pm  
**時間:** 晚上 6:30 – 8:30

## Business Combination Series (Module 3) – Loss of control (Course Code 課程編號: 2821C)

**Highlights:**  
**課程重點:** Decrease of shareholdings in subsidiaries may or may not lead to the loss of control in subsidiaries. When control is lost, this has been referred to as 'crossing an accounting boundary' and a gain or loss on disposal is normally calculated. On the contrary, when control is retained, it is not considered as the disposal of subsidiary. Instead it is accounted for as equity transactions.

### Areas to be covered in this seminar:

1. Treatment of loss of control of subsidiaries
2. Treatment of decreases in shareholdings that do not lead to the loss of control of subsidiaries
3. Deemed disposals of subsidiaries

**Dates:** 30 November 2021 (Tuesday)  
**日期:** 2021 年 11 月 30 日(星期二)  
**Time:** 6:30 pm – 8:30 pm  
**時間:** 晚上 6:30 – 8:30

**Speaker (s):**  
**講者:** **Ms. Eunice Chu**  
Eunice Chu is an experienced corporate trainer. Equipped with profound knowledge on International Financial Reporting Standards (IFRS), Eunice is a reputable and well-respected speaker of technical seminars and trainings to the commercial sector, finance professional community, universities and public sector of Hong Kong, South East Asia, Canada and Europe. She has also delivered accounting professional qualification examination support classes on financial reporting for over 20 years.



Eunice worked in professional accounting body, acting as a moderator and speaker of high-profile industry events. She also gained extensive senior finance management experience through working as a regional finance director of multinational companies.

**Format:** Webinar (Live via zoom)  
**授課形式:** 網絡研討會 (zoom 直播)


**Language:** Cantonese  
**語言:** 廣東話



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<b>CPD hours:</b> <b>CPD 時數:</b>	2 hrs for each module 每單元 2 小時
<b>Fee:</b> <b>費用:</b>	<b>Each Module</b> HK\$200 for full member/ affiliate/ members' staff; <b>Each Module</b> HK\$300 for non-member 華師正式會員/ 附屬會員/ 正式會員之僱員， <b>每單元</b> 每位 HK\$200; 非會員， <b>每單元</b> 每位 HK\$300
<b>Enrolment:</b> <b>報名:</b>	<p>Online application is on a first-come, first-served basis. Please settle the payment via PayPal, Credit Card or Cheque**.</p> <p>研討會以先到先得形式於網上報名，報名請以 PayPal、信用卡或支票付款**。</p> <p>Please click <a href="#">HERE</a> to enroll for <b>Module 1</b>. 報讀<b>單元 1</b>，請<a href="#">按此</a>。</p> <p>Please click <a href="#">HERE</a> to enroll for <b>Module 2</b>. 報讀<b>單元 2</b>，請<a href="#">按此</a>。</p> <p>Please click <a href="#">HERE</a> to enroll for <b>Module 3</b>. 報讀<b>單元 3</b>，請<a href="#">按此</a>。</p> <p>**No seat can be reserved through telephone. Enrolment will be processed upon receipt of payment. Please be reminded to complete the online form and send together with your cheque to the Secretariat.</p> <p>**本會不設電話留位，報名以收妥支票為準。請完成網上表格連同支票寄回本會秘書處。</p>
<b>Remarks:</b> <b>備註:</b>	<p>The link to the zoom webinar will be sent to registered participants via email one working day prior to the webinar.</p> <p>Zoom 研討會連結將於課程舉行前一個工作天發送至參加者的登記電郵地址。</p>
<b>Enquiry:</b> <b>查詢:</b>	<p>SCAA Secretariat 華師秘書處 Ms Ally Chan 陳小姐 Tel 電話: 2869 6003 Email 電郵: <a href="mailto:training@scaacpa.org.hk">training@scaacpa.org.hk</a> Facebook: <a href="http://www.facebook.com/scaacpa">www.facebook.com/scaacpa</a></p> <div><p>5 years + 同心展關懷 caringorganisation® Awarded by The Hong Kong Council of Social Service 香港社會服務聯會頒發</p></div>