



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 (Part 1 of 3) – Overview & Latest Updates

Business Combination Series (Part 2 of 3) – Step Acquisition

Business Combination Series (Part 3 of 3) – Loss of Control

Speaker: Eunice Chu
7, 14, 21 Sep 2022

Business Combination Series (Course Code 課程編號: 2822)

Highlights: 課程重點:

Business Combination Series (Part 1 of 3) – Overview & Latest Updates

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

Business Combination Series (Part 2 of 3) – Step Acquisition

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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Business Combination Series (Part 3 of 3) – Loss of Control

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

Ms. Eunice Chu

Speaker:
講者:



Eunice Chu is an experienced corporate trainer. Equipped with profound knowledge on International/Hong Kong Financial Reporting Standards (I/HKFRS), Eunice is a reputable and well-respected speaker of technical seminars and trainings to the commercial sector, finance community, universities, government officers and corporates of Hong Kong, Macao, Vietnam, Cambodia and Asia.

She is the founder of EC Training and Advisory Ltd and Eunice Chu CPA & Co, which delivers professional training to the accounting community through ACCA, the Society of Chinese Accountants and Auditors (SCAA), the Association of Women Accountants (Hong Kong) Limited (AWAHK), the Shanghai National Accounting Institute, the government of Macao and Hong Kong. It also maintains an online education platform <http://learning.eunicechu.com>.

Currently, she is the Committee Member of ACCA Hong Kong, Chairman of the Professional Development Committee of AWAHK and Training Committee of Hong Kong Association of Professional Accountants (HKAPA).

Prior to that, Eunice was the Head of Policy of ACCA Hong Kong, Regional Finance Director of Asia Pacific Region of Sony Music Asia Inc and Revlon Inc. And she had also worked as an auditor in PricewaterhouseCoopers.



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She holds a Master and Bachelor degree in Business Administration from the University of London and the Chinese University of Hong Kong respectively. She is a member of ACCA, HKICPA, ISCA, SCAA, AWAHK and HKAPA.

Chairman:

主持人：

Mr. Wilson Kwok

Chairman of SCAA Training Committee

Date:

日期：

7, 14, 21 September 2022 (Wednesdays)

2022 年 9 月 7、14、21 日 (星期三)

Time:

時間：

6:30pm – 8:00pm

晚上 6:30 - 8:00

Format:

形式：

Webinar (via zoom)

網絡研討會 (zoom 形式)

Language:

語言：

Cantonese

廣東話

CPD hours:

CPD 時數：

4.5 hours

4.5 小時

Fee:

費用：

HK\$450 for full member/ affiliate/ members' staff/ student affiliate;

HK\$550 for non-member

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**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.

Remarks:

備註：

The link to the zoom webinar will be sent to registered participants via email prior to the webinar.

Zoom 研討會連結將於課程舉行前發送至參加者的登記電郵地址。



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