

# Treasure Step Limited

## Treasure Step Limited ("TSL")

(Former name: Executive Training Company International Limited)

Address: Rm 905-909, 9/F, Yu To Sang Building, 37 Queen's Road  
Central, Hong Kong (Office Plate : H H Lam & CO CPA)

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Email : [enquiry@treasurestep.com.hk](mailto:enquiry@treasurestep.com.hk)

Website : [www.treasurestep.com.hk](http://www.treasurestep.com.hk)

**Online Seminar on: Discussion on Pro-Forma Financial Statements (Under both HKFRS and SME-FRS) for Year Ended 31/12/2021 – Pro Forma will be distributed**  
**Recap the latest updates on Financial Reporting Standards and discuss practical examples**

**Date: 8/2/2022 (Tuesday) Speaker: Mr Alvin Wan**

(CPD\_2022\_01)

### About the Speaker:

**Mr Alvin Wan (尹天佑先生), FCPA (Practising), FCCA, FCA, CTA, FCS, FCG**  
***Lecturer of Financial Reporting at Treasure Step Limited***

Alvin is an all-rounded professional accountant as he possesses over 26 years experiences in domain of financial reporting, corporate finance and pre-IPO advisory and restructuring etc. Alvin is also a professional exam trainer with over 21 years of teaching, specializing in areas related to financial reporting, cost and management accounting and financial management etc.

**Target Audiences : CPAs (Practising), CPA trainers and staff working in CPA firms**

**CPD Hours : 2 hours**  
**Enrolment Fee : HK\$350**  
**Medium : Cantonese, supplemented with English**

### Online Arrangement:

The online CPD session will be ready on 8 Feb 2022. A set of login and password would be given to you after enrolment. You can login to our website: [www.treasurestep.com.hk](http://www.treasurestep.com.hk) to view your session and once you have finished, please send us an email so that we can issue your CPD certificate. Our IT system can track whether the participant did finish the whole session and date of viewing.

## Content of the Seminar

Our speaker will go through the major changes in accounting and disclosure.

- Go through Pro Forma Financial Statement for Year ended 31/12/2021. Under both HKFRS and SME-FRS (Revised).
- Demonstration of common examples of revised accounting standards and disclosures, especially during the processes of preparation of financial statements.

Recap the latest updates on Financial Reporting Standards

- IBOR reform HKFRS 9, HKAS 39, HKFRS 7, HKFRS 16, HKFRS 4  
Changes in HKFRS related to IBOR reform – Phase 1 (2020) and Phase 2 (2021) HKFRS 9, HKFRS 7, HKFRS 16, HKFRS 4, HKAS 39
- Amendments to HKFRS 4
- HKFRS 16 and COVID-19 — Extension of practical expedient

HKFRS changes effective from 1 January 2022

- HKFRS 3 Reference to the Conceptual Framework Prospectively
- HKAS 16 Property, Plant and Equipment: Proceeds before Intended Use Modified retrospective – special rules
- HKAS 37 Onerous Contracts – Cost of Fulfilling a Contract Modified retrospective – special rules HKFRS 1, HKFRS 9, HKFRS 16, HKAS 41
- Annual Improvements 2018–2020

***Remember to join our TSL CPD Membership!!!***

***All existing ETC CPD Memberships will automatically be transferred to TSL CPD Membership.***

To : Treasure Step Limited  
Email : enquiry@treasurestep.com.hk  
Enquiries : 2117 1112  
Fax : 3421 0877

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Full Name : \_\_\_\_\_

Firm's Name : \_\_\_\_\_

Mobile Phone No : \_\_\_\_\_ Email : \_\_\_\_\_

Enrolment Fee : **\$350**

Cheque: \_\_\_\_\_ Bank: \_\_\_\_\_ Amount HK\$: \_\_\_\_\_

Signature : \_\_\_\_\_ Date : \_\_\_\_\_

Please complete the enrolment form together with your cheque for the full amount payable to **“Treasure Step Limited”** and send to Rm 905-909, 9/F, Yu To Sang Building, 37 Queen's Road Central, HK. (Office Plate : H H Lam & CO CPA). OR DEPOSIT into A/C No.: **HSBC 023-852999-838**. **Please e-mail or fax the enrolment form and deposit slip to us.** ([enquiry@treasurestep.com.hk](mailto:enquiry@treasurestep.com.hk) or 3421 0877)

Terms or Conditions:

1. Enrolments for the seminar are accepted on the first-come-first-served basis.
2. Confirmation will be sent by email before the date of the seminar. Once the application is confirmed, neither enrolment fee is refundable nor seat is transferable/cancellable.
3. If Typhoon Signal No. 8 or higher / Black Rainstorm warning is hoisted, the seminar will be postponed and new arrangement will be announced.
4. Personal data collected from the enrollee may be used by TSL inform you of this seminar, and any other training activities and events to be organized or provided by TSL. An enrollee may opt out from receiving such materials at any time by sending a letter or an email to TSL.

Course Code	Course Name	Speaker	Language	CPD hrs	Fee
<input type="checkbox"/> TSL1901	Training Programme for updating your Audit Semi-Seniors and training your Audit Juniors	Fiona Lam	Cantonese	6	HK\$1,200
<input type="checkbox"/> TSL1902	Seminar on: Practical Issue in HKFRS for Private Entities and common mistakes in application.	Alvin Wan	Cantonese	2	HK\$280
<input type="checkbox"/> TSL1903	Accounting Training Program for Audit Juniors and updating Audit Semi-Seniors [with emphasis on the practical situations and considerations for SMEs and private companies/group]	Alvin Wan	Cantonese	7.5	HK\$1,200
<input type="checkbox"/> TSL1908	Company Secretary Series (a) New regulatory regime since 1 March 2018 to comply with the anti-money laundering requirements; and (b) Pitfalls in the Companies Ordinance (Cap. 622)	Belinda Wong	Cantonese	2	HK\$350
<input type="checkbox"/> TSL1909	DIPN 58 Transfer Pricing Documentation and CbC Reports and DIPN 59 Transfer Pricing between Associated Persons	Henry Kwong	Cantonese	2	HK\$350
<input type="checkbox"/> TSL1910	DIPN 60 Attribution of Profits to Permanent Establishments in Hong Kong ; DIPN 56 Concessionary Deductions: Sections 26H to 26M Health Insurance Premiums ; and DIPN 57 Concessionary Deductions: Sections 26N to 26U Annuity Premiums and MPF Voluntary Contributions	Henry Kwong	Cantonese	2	HK\$350
<input type="checkbox"/> TSL1912	Taxation Workshops for Auditors 2020 (3 online sessions)	Fiona Lam	Cantonese	6	\$1,200
<input type="checkbox"/> TSL1913	Financial implications due to the Coronavirus outbreak, including discussions on recent update on SME-FRF, SME-FRS (Revised March 2020) and Circular on Reporting under the Catering Business (Social Distancing) Subsidy Scheme	Fiona Lam & Alvin Wan	Cantonese	2.5	HK\$300
<input type="checkbox"/> TSL1914	Annual Audit Update 2020 and How to Train Up Your Auditors	Fiona Lam	Cantonese	2	HK\$300
<input type="checkbox"/> TSL1916	Knowledge and the compliance of the Implementation of the New Anti-Money Laundering and Countering-Terrorist Financing Ordinance with discussion on practical solutions to implementing the AML/CTF requirements.	Antony Sin	Cantonese	2.75	HK\$350
<input type="checkbox"/> TSL1917	Covid-19-Related Rent Concessions Amendment to HKFRS 16 Leases. Discussions on conditions for application, effect and illustrate with examples and calculations	Walter Lau	Cantonese	2	HK\$300
<input type="checkbox"/> TSL1918	Practical audit procedures on Regulated Clients PN 840 (Revised); PN 820 (Revised 2020);PN 810 (Revised)	Fiona Lam	Cantonese	2.5	HK\$350
<input type="checkbox"/> TSL1919	Knowledge update on liquidation of a limited company in the legal aspect Types of liquidation and the processes / Directors' duties and liabilities / Winding up of non-Hong Kong companies / New winding up law reform	Antony Sin	Cantonese	2.5	HK\$350
<input type="checkbox"/> TSL1920	Sharing Experience in Practice Review Exercise (Sharing session on the practice review experiences from the Practitioners' perspectives. All the contents do not represent opinions from any professional body concerned.)	Fiona Lam & Alvin Wan	Cantonese	2.5	HK\$350
<input type="checkbox"/> TSL1921	Top five major different applications of the three sets of financial reporting standards – HKFRS, SME-FRS and HKFRS on PE - Highlighting the difference in application, classification and measurement for Hong Kong financial reporting standards under the three sets of financial reporting standards	Eunice Chu	Cantonese	2.5	HK\$350

Once you have finished viewing your enrolled "Online CPD", please inform us via email at [enquiry@treasurestep.com.hk](mailto:enquiry@treasurestep.com.hk). We will issue the CPD certificate accordingly.

Full Name : \_\_\_\_\_ Mobile Phone No : \_\_\_\_\_

Email : \_\_\_\_\_ Please "✓" the course code in above ☐

Total Amount HK\$: \_\_\_\_\_ Signature : \_\_\_\_\_ Date : \_\_\_\_\_

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