

# Financial Reporting Standards (FRS) Update 2009

**22 May 2009, from 9am to 5pm  
(4th Intake, Back By Popular Demand)**

## About the seminar

With the imminent end of the “stable platform” of the IASB, we can expect significant changes to financial reporting for 2009 and subsequently. It will be helpful to look beyond changes in the FRS to changes already made to International Financial Reporting Standards (IFRS) and International Accounting Standards (IAS) issued by the International Accounting Standards Board (IASB). Hence, this seminar will go beyond a presentation of the changes in the FRS to include a review of changes made at the IASB level as well as a consideration of the possible impact arising from the discussion papers and the exposure drafts of the IASB.

## Objectives of the seminar:

- To present and explain the major changes in the FRS affecting 2008 and 2009 reporting;
- To highlight the major changes in the IFRS that will have an impact on future reporting; and
- To provide an overview of the on-going projects of the IASB, including discussion papers and exposure drafts issued by the IASB and their likely impact.

## Who should attend:

The seminar will benefit accounting practitioners, auditors, corporate managers, financial analysts, treasury managers and other key executives who wish to have a richer understanding of the nature and impact of the changes of the standards.

## Syllabus

The seminar will cover the following FRS and IFRS\*:

### Recent amendments to FRS 39

IFRS 3 (2008) Business Combinations  
IAS 27 (2008) Consolidated and Separate Financial Statements  
FRS 1 Presentation of Financial Statements  
FRS 23 Borrowing Costs  
FRS 108 Operating Segments  
INT FRS 112 Service Concession Arrangements  
INT FRS 113 Customer Loyalty Programmes  
International developments and the work-in-progress of the IASB

**NEW  
UPDATES!**

\* Changes to the programme may be made for developments arising after the date of printing of this brochure.

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**Register Online**

**7 CPE / CPD**  
verifiable hours will be awarded

## Speaker:

Pearl H N Tan, Practice Associate Professor in Accounting  
Singapore Management University (SMU) PhD (University of Queensland), MSc (London School of Economics), B Acc (Hons) (University of Singapore), FCPA (S'pore), FCCA, FCPA (Australia)

Dr Pearl Tan is a Practice Associate Professor in Accounting at Singapore Management University (SMU) and has had extensive experience in teaching and developing advanced accounting courses on Financial Reporting Standards at SMU and previously at Nanyang Technological University (NTU). She has won a number of teaching awards from SMU and NTU including the SMU Distinguished Teacher Award, Outstanding MPA Teaching Award, Teacher of the Year and the MBA Teacher of the Year award. She also has had in-depth experience in auditing and was an Audit Manager in an international accounting firm prior to joining academia. She has co-written a book, "Advanced Financial Accounting : An IAS and IFRS Approach" published by McGraw-Hill that deals with complex accounting standards and has published papers for international conferences and provided feedback to key policy making bodies. Presently, Dr Tan sits on the Accounting Standards Committee of the Institute of Certified Public Accountants of Singapore.

### Financial Reporting Standards (FRS) Updates 2009

Location of workshop	# of Days	Date	Time	CPE/CPD Hrs	Fees (Normal)		Fees (Early Bird)		Early Bird Deadline
Singapore	1 Day	22 May '09	9am - 5pm	7 hours	S\$298 (M)	S\$338 (P)	S\$268(M)	S\$298 (P)	Jan 27, 2009

\*7 % GST to be included in the course fee.

\* (M) denotes members of ACCA or FPCI only, (P) denotes members of the public

5% OFF Workshop Fees for group of 3 or more who enroll for the programme.

### Company / Personal Details

Name of Attendee	Designation	Contact No	Email Address	Membership #	Amount(\$)
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2					
3					
					Total Amount (\$):

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1. The organiser reserves the right to cancel or make any adjustments to the event.
2. Enrolment is on a first-come-first-served basis.
3. 40% of the course fees will be levied upon cancellation of the registration.
4. Substitute delegate is welcome at no extra cost with at least 3 days notice prior to event, otherwise certificate of attendance to be collected at our office.
5. Acknowledgement of enrolment will be sent via e-mail to each enrollee on receipt of each enrolment.
6. Payments are required with registration and must be received prior to the training programme to guarantee your place.
7. Walk-in participants will only be admitted on the basis of space availability at the training programme and with immediate full payment. Please note that handouts may not be available during the seminar for walk-in participants.
8. You will still be liable for the full payment in the event of no-show on actual day of the event.



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