

An Overview of Exposure Draft on ED/IFRS for Private Entities

by Dr Pearl Tan, Practice Associate Professor, Singapore Management University

19 Sept 2008, 9am to 1pm

The proposed International Financial Reporting Standard (IFRS) for Private Entities (previously described as SMEs in the ED/IFRS) results in the simplification and/or elimination of certain measurement, recognition and disclosure requirements as prescribed in the existing set of IFRSs. This seminar provides an overview of the major simplifications in the ED/IFRS and incorporates the redeliberations of the IASB in 2008 following the comment period of the exposure draft. The focus of the seminar will be on the recognition and measurement requirements of major sections of the ED/IFRS. The seminar will benefit auditors and accountants of private entities, small and medium-sized entities as well as most CPAs and other persons who are generally interested to keep abreast of accounting developments.

Workshop Details

Introduction and review of current developments in the ED/IFRS for Private Entities project

Part I: Group Reporting

- Consolidation
- Associates and joint ventures
- Business combinations
- Goodwill

Part II: Financial Instruments

- Financial assets
- Derecognition
- Hedging
- Share-based payments

Part III: Liabilities

- Deferred tax
- Leases
- Employee benefits

Part IV: Assets

- Investment property
- Intangible assets
- Property, plant and equipment
- Impairment of non-financial assets
- Borrowing costs

Part V:

Financial statements and conclusions

Speaker: Pearl H N Tan

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 in both SMU and Nanyang Technological University (NTU). She has won a number of teaching awards from both SMU and NTU, including the, Outstanding MPA Teacher Award, Teacher of the Year and the MBA Teacher of the Year awards. She also has had extensive experience in auditing and was an Audit Manager in an international accounting firm prior to joining academia. She has also 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 ICPAS.

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Title of (CPE) workshop	# of Days	Date	Time	CPE Hours	*Fees (Early Bird)		*Fees (Normal)		Early Bird Deadline
					Member	Public	Member	Public	
<input type="checkbox"/> An Overview of Exposure Draft on ED/IFRS for Private Entities	0.5 Day	19 Sept '08	9am - 1pm	3.5 hours	S\$138	S\$188	S\$188	S\$238	26 Aug '08

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

** Payment has to be settled on or before the Early Bird Deadline to enjoy the Early Bird Rate

Company / Personal Details

Name of Attendee	Designation	Contact No	Email Address	Membership #	Amount(\$)
1					
2					
Total Amount (\$):					

Booking Contact

Name: Company: Position:
 Address: Postal Code:
 Tel(O): (H): (HP): (Fax): Email:

Method of Payment

- Invoice Required
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 Send to (address):

Mode of Payment

- Cheque: Please cross your cheque and send it to:
 FP Consultants International Pte Ltd
 371 Beach Road, #02-08B Keypoint,
 Singapore 199597
- Direct Payment:
 Account Name: FP Consultants International Pte Ltd
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 #01-417 to 419, Singapore 460204
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Terms & Conditions

I have read and understood the terms and conditions below:

Name:
 Signature: Date:

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. If you are unable to attend, a replacement is welcome.
4. Strictly no cancellation & refund is allowed after confirmation, however a substitute delegate is welcome at no extra cost.
5. Registration is transferable to another person, in writing, at least five working days prior to the commencement of the program.
6. Enrolment confirmation will be sent via e-mail to each enrollee on receipt of each enrolment.
7. **Payments are required with registration and must be received prior to the event to guarantee your place.**

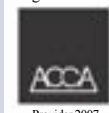
Walk-in participants will only be admitted on the basis of space availability at the event and with immediate full payment. Please note that handouts may not be available during the seminar for walk-in participants.



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