



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)

110TH
ANNIVERSARY



PRACTICAL INSIGHTS ON COMMON CONTROL TRANSACTIONS

Speaker: Mr. Charbon Lo

21 November 2023 (TUE)

Practical insights on common control transactions (Course Code 課程編號: 5223)

Highlights:
課程重點:

A common control transaction refers to the transfer of assets, businesses or other transactions among entities under the control of the same party. These transactions usually occur in the context of group restructuring, spinoffs and initial public offerings. After Covid-19 pandemic, it is expected that there will be an increase in restructuring activities, potentially involving common control transactions.

Common control transactions fall outside the scope of HKFRS 3, Business Combination (“HKFRS 3”). Accounting Guideline 5 (Revised), Merger Accounting for Common Control Combinations (“AG 5”), only sets out the basic principles and procedures of merger accounting when recognizing a common control combination in consolidated financial statements. However, there is no specific guidance under IFRS/HKFRS for the accounting treatment of other common control transactions that are not transacted in fair value.

This seminar/webinar will cover the followings:

- (1) Introduction of common control transactions
- (2) Latest status of IASB project addressing the accounting for common control transactions
- (3) Introduction of basic principles and procedures of merger accounting when recognizing a common control combination in consolidated financial statements
- (4) Accounting methods for transfers of businesses under common control in separate financial statements
- (5) Accounting methods for transfers of assets/other transactions between entities under common control
- (6) Illustrative examples

Speaker(s):
講者:

Mr. Charbon Lo

- Partner, Crowe (HK) CPA Limited
- Accounting Advisor of The Department of Finance of Guangdong Province
- Council member of Institute of Accountants Exchange
- Committee member, Auditing and Assurance Standards Committee of the Hong Kong Institute of Certified Public Accountants
- Committee member, Young Members Committee of The Taxation Institute of Hong Kong





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**Chairman:**

主持人：

Ms. CY Chan

Chairman of SCAA Training Committee

Date:

日期：

21 November 2023 (Tuesday)

2023 年 11 月 21 日 (星期二)

Time:

時間：

6:30pm – 8:00pm

晚上 6:30 - 8:00

Format:

授課形式：

Hybrid seminar 混合形式研討會 (A/B)

A. Face-to-face seminar 實體研討會 (Limited seats available 座位有限)

SCAA Premises (6/F, 88 Lockhart Road, Wanchai, Hong Kong)

香港華人會計師公會 (香港灣仔駱克道 88 號 6 樓)

B. Webinar (Live via zoom) 網路研討會 (zoom 直播)

Language:

語言：

Cantonese

廣東話

CPD hours:

CPD 時數：

1.5 hours

1.5 小時

Fee:

費用：

HK\$150 for SCAA member/affiliate/member's staff; HK\$250 for non-member

華師正式會員/ 附屬會員/ 正式會員之僱員，每位 HK\$150; 非會員，每位 HK\$250

Enrolment:

報名：

A. 如欲參與**實體形式**研討會，請**按此**報名。

If you would like to join the seminar through **physical mode**, please click **HERE** to enroll.

B. 如欲參與**網絡形式**研討會，請**按此**報名。

If you would like to join the seminar through **online mode**, please click **HERE** to enroll.

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。

Enquiry:

查詢：

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