

Attn: SBF Members



Workshop on Investments in Associates : FRS 28 & FRS 21

Date: **Mon, 5 Oct 2009** Time: **9am– 1pm** (Registration starts at 8.45am)

Venue: **SBF Seminar Room 1** (22nd level, Keppel Towers)

Fee per pax (incl of 7% GST): **\$160.50** (SBF Member) **\$321** (Non Member)

This workshop is a holistic presentation of the process of accounting for investments in associates within the Financial Reporting Standard (FRS) framework. Through explanations and illustrative examples, the workshop presents the critical steps in the process of accounting for associates:

- Identification of associates
- Accounting for associates in the investor’s separate financial statements
- Accounting for associates in the consolidated financial statements or financial statements in which the equity method is applied
 - Application of the equity method
 - Goodwill and differences between the fair value over book value of identifiable net assets of associates
 - Adjustments of unrealized profit or loss
- Impairment losses
- Translation of foreign associates
- Analytical checks of balances in associates

The workshop provides an overview of the following standards as applied to investments in associates:

- FRS 28 *Investments in Associates*
- FRS 21 *The Effects of Changes in Foreign Exchange Rates*

Workshop Leader

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. She has co-written a book “Advanced Financial Accounting” 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

REGISTRATION FORM (Ref No: MBER 151/051009/08W)			
Attn: Celest(Closing date: 28 Sept 2009)			
<input type="checkbox"/> SBF Members, membership no:			\$160.50
<input type="checkbox"/> Non Member			\$321.00
Participants Details			
Name:		Designation:	Email:
Company:			
Address:			
Contact Person:			
Tel:	Fax:	HP:	Email:
Administrative Details:			For Official Use: SCC
<ul style="list-style-type: none"> • Please mail this registration form together with a cheque to SBF (10 Hoe Chiang Road, #22-01 Keppel Towers, Singapore 089315). Cheque should be made payable to “Singapore Business Federation”. Please indicate the Ref No., SBF mbrship no., company’s name and participant’s name behind cheque. • Registration is on a first-come first-served basis. No cancellation will be allowed upon registration, but attendance by a replacement delegate from your company is allowed. We regret that no refund will be made for cancellation and non-attendance. • Confirmation of your registration (i.e. a confirmation stamp on this registration form from SBF) will be faxed to your company upon receipt of full payment. • Admission shall only be allowed upon presentation of this registration form with the confirmation stamp from SBF affixed thereto. 			Serial No: