

## FINANCIAL AND TAX REPORTING IN IPO -Workshop Series

### 上市財務及稅務報告-工作坊系列

College of Business and Finance

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# I P O

上市財務及稅務報告-  
工作坊系列

#### Introduction

Hong Kong market experienced a large number of listing coming from commercial and banking industries of Mainland China. And the trend is definite to continue for the next 10 years. In 2006, Hong Kong already surpassed New York Stock Exchange and was the second-largest fundraising centre in the world after London Stock Exchange. There is an increasing demand for accountants to gain knowledge on the financial reporting in IPO.

This accounting workshop series aim to provide a useful, practical and updated knowledge about the dynamics of IPO. The emphasis of these workshops will be on case approach and experience sharing basis. These series of workshops are designed for working professionals as well as those managers who want to know more about financial and tax reporting aspects of IPO.

#### Programme Structure

The workshop series will consist of five sessions (total 15 hours) and can be completed within one month or even shorter, within two weeks. Lectures will be held on weekdays or weekends in HKU SPACE Learning Centres.

#### Award

Upon completion of all 5 sessions, students will be awarded a Statement of Attendance. Statement of Achievement will be awarded to students who have completed the workshops and finished the integrated assessment at the end of the workshop series.

**Course Fee : HK\$ 3,330 for whole workshop series - (Total 15 hours)**

| Sessions | Course outlines   |
|----------|---|
| 1        | Introduction of Initial Public Offering (IPO)   |
| 2        | Accounting and Financial issues in IPO  |
| 3        | Accounting Standards and Auditing Guidelines applicable for IPO and Accounting Issues of Business Combination |
| 4        | Tax Issues in IPO   |
| 5        | Computation of Adjusted Net Assets Value  |

#### Application Procedure

Applications will be accepted on a first-come-first-served basis. All cheques must be made payable to "HKU SPACE".  
**Application can be made online or at any one of our HKU SPACE Enrolment Centres listed below.**

#### Closing Date for Application

One week before class commences. The course will be opened subject to sufficient enrolment.

#### Next Intake

2 intakes per year (April and October). Next intake will be offered in April 2018.

#### General Rules & Regulations

Please refer to the HKU SPACE prospectus.

| Intake     | Course Number        | Dates                     | Time (15 hours)   | Venue |
|------------|----------------------|---------------------------|-------------------|-------|
| April 2018 | AC 41-098-21-21 (71) | 8/4, 15/4, 21/4 (Sat&Sun) | 10:00am – 17:00pm | HPCC  |

IEC : Island East Campus, 494 King's Road, North Point, H.K.. (Exit B, North Point MTR Station)

※ All fees are subject to change without prior notice. Course fee does not include textbooks. All courses subject to sufficient enrolment.  
 ※ HKU SPACE reserves the right to make changes, when necessary.

#### Enrolment Centres

##### Admiralty Learning Centre

3/F., Admiralty Centre  
 18 Harcourt Road, Hong Kong  
 (Exit A, Admiralty MTR Station)  
 Weekdays: 8:30 a.m.-7:30 p.m.  
 Saturdays: 8:30 a.m. -5:30 p.m.  
 Telephone: 3761 1111

##### Fortress Tower Learning Centre

14/F., Fortress Tower, 250 King's Rd., North Point, Hong Kong  
 (Exit B, Fortress Hill MTR Station)  
 Weekdays: 8:30 a.m. - 7:30 p.m.  
 Saturdays: Closed  
 Telephone: 3762 0888

##### Island East Campus

2/F, 494 King's Road  
 North Point, Hong Kong  
 (Exit B3, North Point MTR Station)  
 Weekdays: 8:30 a.m. – 7:30 p.m.  
 Saturdays: 8:30 a.m. - 5:30 p.m.  
 Telephone: 3762 0000

##### Kowloon East Campus

1/F, 28 Wang Hoi Road  
 Kowloon Bay, Kowloon  
 (Exit B, Kowloon Bay MTR Station)  
 Weekdays: 8:30 a.m. – 7:30 p.m.  
 Saturdays: 8:30 a.m. - 5:30 p.m.  
 Telephone: 3762 2222

##### Kowloon West Campus

38-46, Nassau Street,  
 Mei Foo Sun Chuen (Phase 6),  
 Kowloon  
 (Exit B, Mei Foo MTR Station)  
 Weekdays - 8:30 a.m. - 7:30 p.m.  
 Saturdays - 8:30 a.m. - 5:30 p.m.  
 Telephone: 3762 4000

##### HKU Campus

3/F., T.T.Tsui Bldg.  
 The University of Hong Kong  
 Pokfulam Road, Hong Kong  
 Weekdays: 8:30 a.m. - 6:00 p.m.  
 Saturdays: Closed  
 Telephone: 2975 5680

##### Po Leung Kuk Community College (HPCC) Campus

1/F, HPCC Campus,  
 66 Leighton Road,  
 Causeway Bay, H.K.  
 Weekdays - 9:00 a.m. - 5:30 p.m.  
 Saturdays - Closed  
 Telephone: 3923 7171



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### ENROLMENT FORM

Course No. : AC 41-098-21-□□ / □□

Course Fee : HK\$3,330

Cheque No. : \_\_\_\_\_

**\*\*Please complete the form in ENGLISH BLOCK LETTERS.**

Name : 姓名 : \_\_\_\_\_

\* Mr. 先生 : 1 \_\_\_\_\_

Mrs. 夫人 : 2 \_\_\_\_\_

Miss 小姐 : 3 Full name in English, surname first 英文姓名(姓氏先行,名字隨後)

HKID/Passport No.

Chinese中文 \_\_\_\_\_ 身份證/護照號碼 \_\_\_\_\_

Correspondence Address 通訊處 \_\_\_\_\_

Home Tel. No.住宅電話 \_\_\_\_\_ Office Tel. No. 公司電話 \_\_\_\_\_ Mobile No. 手提電話 \_\_\_\_\_

Email address 電郵 \_\_\_\_\_ (We will notify you via email if there is any urgent class cancellation)

Type of Business行業類別(例如:政府,出入口,電子,等): \_\_\_\_\_

Job Title職位 \_\_\_\_\_

Age (Please tick age group): 18-19  20-24  25-29

年齡(請在適當□加✓號) 30-34  35-39  over 40

Education (please tick) 教育程度(請在適當□加✓號)

Secondary中學  Post-Secondary大專或理工  Postgraduate研究院

Matriculation大學入學試  University大學畢業  Others其它 \_\_\_\_\_

Professional qualifications專業資歷: \_\_\_\_\_

Emergency Contact Person 緊急聯絡人: \_\_\_\_\_ Emergency Phone 緊急聯絡人電話: \_\_\_\_\_

\*Delete as appropriate請劃去不適用者

For applicants not holding a Lifelong Learner Card

適用於未有終身學員証之申請人

Please affix a recent colour photo (in plain background) of the applicant for producing the Lifelong Learner Card.

請貼上申請人之彩色近照一張  
(照片背景必須無任何裝飾)  
以作印製終身學員証用途

Please complete this part 請填妥本欄

Name: 姓名  
Address 地址

Please turn overleaf

請翻去下頁



## HKU SPACE ALUMNI 香港大學專業進修學院校友會

All new enrolled students in the School will automatically become ordinary members of the HKU SPACE ALUMNI. If you DO NOT WISH to be a member of the HKU SPACE ALUMNI, please check this box.  本學院的註冊學生將自動成為校友會普通會員。如閣下不想成為香港大學專業進修學院校友會會員，請在方格內填上剔號。

## Equal Opportunities for Learning at HKU SPACE 香港大學專業進修學院的平等學習機會

It is the School policy to offer equal opportunities to all applicants with or without disabilities. To enable us to meet the needs of all students, you are invited to indicate on this form whether you require any special assistance. If you do need such assistance, the School may approach you subsequently to obtain further details so as to facilitate our planning and assess how best we can help you.

學院的方針就是為所有人士提供平等的學習機會。為了配合學生的需要，請在此報名表上說明你是否需要特殊的幫助。如有需要，學院將聯絡閣下，以獲取更多相關資料及提供更完善的服務。

Special assistance required 是否需要特殊的幫助 Yes 是 No 否

## Statement on Collection of Personal Data 收集個人資料聲明

- It is necessary for applicants to supply their personal data and to provide all the information requested in the application documents, as otherwise the School may be unable to process and consider their applications.
- The personal data provided in this form will be used for processing your application for admission, and for registration, academic and administrative communication, alumni management and contacts, research, statistical and marketing (including direct marketing) purposes. The data will be solely handled by HKU SPACE staff but may be transferred to an authorised third party providing services to the School in relation to the above purposes and prescribed purposes as allowed by the law from time to time.
- When the processing and consideration of all the applications for a particular programme have been completed: (a) the application papers of unsuccessful candidates will be destroyed (if you have indicated to receive our promotional materials in Paragraph 6 then your contact details and related papers would be retained for such purposes); and (b) the application papers of successful candidates will serve as part of the applicant's official student records and will be handled by HKU SPACE staff or by staff of an authorised third party providing services to the School in relation to the stated purposes. In all such circumstances, please be assured that any personal information you supply will be kept strictly confidential.
- Upon enrolment, applicants will be required to submit a recent colour photo for student identification purpose.
- The School will send urgent messages to students via Short Message Services (SMS) and supplement by other means such as email (if the need arises). It is therefore important that the mobile phone and email address that the applicant provides are accurate. Any change should be reported to the School immediately. Those who have genuine difficulty in receiving urgent messages via SMS should contact the programme teams for separate arrangements.

## Use of Personal Data related to Direct Marketing

- From time to time, the School will send the latest updates and promotional materials to applicants/students and alumni on the availability of the programmes and courses, seminars and events, discounts and offers, clinics and other services as well as the alumni events, privileges and offers, networking opportunities and fund-raising initiatives through various communication channels such as direct-mail, email and mobile phone, by using your personal data (including, but without limitation to, your name, contact details and other information collected in your profile such as the programme(s) you enrolled, your graduation year etc). You always have the right to make subsequent changes on your choice of receiving further marketing materials by sending a written unsubscribe request (by email or by post) to the School at any time.

If you DO NOT WISH to receive our latest updates and promotional materials through the communication channels as stated above, including discounts and offers from time to time, please check this box.

- Under the provisions of the Personal Data (Privacy) Ordinance, applicants have the right to request the School to ascertain whether it holds your personal data, to be given a copy, and to apply for correction of the data, if deemed incorrect. Applications for access to personal data should be made by using a special request form and on payment of a fee. Such applications for access of information should be addressed to the Data Protection Officer, HKU SPACE. For general requests of personal data amendment, please fill out the "Application Form for Personal Data Amendment" and submit it to HKU SPACE.
- For details on the School's policy on personal data (privacy), please refer to the School Prospectus or Website.

- 申請人必須提供其個人資料及課程申請所需資料，否則本學院將不能有效處理其申請。
- 在法律許可情況下，個人資料將會作入學申請、註冊、有關學術及行政通訊、校友事務及聯絡、研究、統計、市場分析及推廣（包括直接銷售）等用途。只有香港大學專業進修學院職員才能處理有關資料，但亦可能會轉移到為學院提供有關服務的委託人處理。
- 完成報名程序及課程註冊後，申請人如不獲取錄，其個人資料將會被銷毀（如申請人於以下第6項表明願意接收學院的推廣訊息，聯絡資料將保留作此等用途），獲取錄者的個人資料會被保留作學生記錄，只有香港大學專業進修學院職員或為學院提供有關服務的委託人才能處理有關檔案，而閣下提供的所有個人資料將絕對保密。
- 如獲取錄，申請人需呈交彩色近照一張以作學生證明之用。
- 在緊急情況下，學院將向學生發放電話短訊，或在有需要時附以其他方式，如電子郵件，以作通知。請準確填寫有關資料以便聯絡。如有任何更改，請儘快向學院提出更新。如閣下對接收電話短訊通知遇有困難，請聯絡課程組，以便作適當安排。

## 個人資料用作直接銷售

- 申請人提供的個人資料（包括姓名、聯絡方法及其他資料如曾報讀的課程、畢業年份等）將用作與學院溝通渠道，學院將透過信件、電子郵件和流動電話等為申請人、學員和校友送上學院的最新資訊及推廣訊息，如課程資料、講座及活動、折扣優惠、診所服務、校友會活動、校友會會員尊享優惠、校友聯誼及籌款活動等。閣下可隨時以書面或電郵方式向學院申明是否願意繼續接收有關資訊。

如不欲收到任何透過上述渠道發出的資訊，包括折扣優惠，請在方格內填上剔號。

- 根據個人資料（私隱）條例，申請人有權知悉學院有否保留其個人資料，同時亦可查閱、索取及更改其個人資料。申請人如欲查閱其個人資料，請填妥指定表格並交回本學院個人資料私隱主任。本學院將會酌收收取行政費用。如欲更改一般個人資料，請填妥「申請更改個人資料表格」並交回本學院。
- 如欲了解本學院私隱政策的詳情，請參閱本學院的課程手冊或網頁。

## Notes to Non-local Applicants 非本地申請人注意事項

To study in Hong Kong, all non-local applicants are required to obtain a student visa issued by the Immigration Department of the HKSAR Government, except for those admitted to Hong Kong as dependants, who do not need prior approval before taking up full-time and part-time studies. Non-local applicants issued with a valid employment visa also do not need prior approval to pursue part-time studies. It is the responsibility of individual applicants to make appropriate visa arrangements. Admission to a HKU SPACE academic programme/course does not guarantee the issue of a student visa. Applicants may wish to note that part-time courses are generally not considered by the Immigration Department for visa purposes except for self-financed, part-time locally accredited taught postgraduate programmes awarded within the HKU System through HKU SPACE.

非本地申請人必須持有由香港特區政府入境事務處所簽發的學生簽證方可入讀本學院，申請人入學前須辦妥有關手續。唯以受養人身份獲批來港者，毋須經事先批准，可修讀全日制及兼讀制課程。而獲發有效工作簽證之非本地申請人毋須事前批准，亦可修讀兼讀制課程。獲香港大學專業進修學院課程取錄並不代表能成功獲發有關學生簽證。除自資並經本地評審，而有關銜銜按香港大學體制，經香港大學專業進修學院頒發的兼讀制深造修讀課程外，兼讀制課程一般而言，暫不在入境處考慮批發簽證之列。

## Declaration 聲明

- I declare that all information given in this application form and the attached documents are, to the best of my knowledge, accurate and complete.
- I authorise the School to obtain, and the relevant authorities to release, any information about my qualifications and/or employment as required for my application.
- I consent that if registered, I will conform to the Statutes and Regulations of the University and the rules of the School.
- I have noted, understood and agree to the contents of the above notes, Statement on Collection of Personal Data and HKU SPACE policy on personal data (privacy).

- 本人聲明本申請表及隨附文件所載一切資料，依本人所知均屬正確，並無遺漏。
- 本人授權香港大學專業進修學院向相關機構查閱有關本人申請課程所列出的學歷及專業資格。
- 本人同意如本人註冊入學，當遵守大學及學院的規例。
- 本人已細閱、明白並同意以上注意事項、收集個人資料聲明及有關香港大學專業進修學院在處理個人資料（私隱）的守則。

Signature 簽署 \_\_\_\_\_ Date 日期 \_\_\_\_\_

- Enrolment can be done in person at any of the School's Enrolment Counters by completing this application form & submitting it with the appropriate course fee and relevant documents. You can also mail to the "HKU School of Professional and Continuing Education, Room 304, 3/F, T. T. Tsui Building, The University of Hong Kong, Pokfulam Road, Hong Kong", specifying "Programme/Course Application".
- Fees paid by crossed cheque or bank draft should be made payable to "HKU SPACE".
- For general and short courses, applicants may be required to pay the course fee in cash or by EPS, Visa or MasterCard if the course will start shortly.
- If admission is on a first come, first served basis and if you do not hear from us before the course starts, you may assume that your application has been accepted, and should attend the course as scheduled.
- If admission is by selection, the official receipt is not a guarantee that your application has been accepted. We will inform you of the result as soon as possible after the closing date for application. Unsuccessful applicants will be given a refund of programme/course fee if already paid.
- If you do not know the teaching venue within 3 days of the starting date of the course, please check with the relevant programme team.
- Course fees paid are not refundable except as statutorily provided or under very exceptional circumstances (e.g. course cancellation due to insufficient enrolment).
- Please refer to the HKU SPACE Prospectus and the official website for full details of enrolment procedures for HKU SPACE Programmes.

- 報讀課程，請親往學院各報名中心，呈交填妥的報名表格、學費和所需的證明檔，或以郵遞方式，寄「香港薄扶林道香港大學徐展堂樓3樓304室香港大學專業進修學院」並註明「報讀課程」。
- 如以劃線支票或銀行本票付款，抬頭請書名「香港大學專業進修學院」。
- 如報讀短期課程開課在即，學院可要求申請者以現金、「易辦事」或信用卡（Visa或萬事達卡）繳付學費。
- 以「先到先得」方式獲取錄的學生，可自行依照課程手冊或學院網頁所列的時間到有關地點上課。除特殊情況外，學院將不作另行通知。
- 如須甄選入學，則正式收據並不可作為閣下已獲取錄的證明。學院將在截止報名日期後儘快通知申請者是否獲得取錄。落選的申請人將獲退還已繳交的學費。
- 如在開課前三天仍未知悉上課地點，請與學科負責人聯絡。
- 除特殊情況（例如課程因報名人數不足而被取消）及法規規定外，一切已繳費用，概不退還。
- 有關香港大學專業進修學院的入學程序及詳情，請參閱香港大學專業進修學院的課程手冊及官方網頁。

Please complete (For the production of LL Card)  
請填寫以下資料（以作印製終身學員証用途）

Name 姓名：\_\_\_\_\_

Course No. 課程編號：\_\_\_\_\_

Contact No. 聯絡電話：\_\_\_\_\_