

EXECUTIVE DEVELOPMENT PROGRAMME

A 1-Day Workshop on

**COMBATS AGAINST
ACCOUNTING
IRREGULARITIES IN
FINANCIAL STATEMENTS**

拆解違規會計及財務報表陷阱

*Accredited by The Law Society of Hong Kong
with 6.5 CPD points upon completion of this
executiveworkshop*

**Thursday
20 October 2011
9:00am - 12:30pm and
1:30pm - 5:00pm**

Please circulate



香港管理研究院
HONG KONG
INSTITUTE OF MANAGEMENT

COMBATS AGAINST ACCOUNTING IRREGULARITIES IN FINANCIAL STATEMENTS

拆解違規會計及財務報表陷阱
SG-26767-2011-1-F

SEMINAR OBJECTIVES

INTRODUCTION

Many collapses of corporations which wiped out billions of dollars from investors were triggered by fraudulent transactions, financial wrongdoings and commercial crimes. Frauds of various kinds may be hidden inside the jungle of accounting books and records. Financial statements seek to reflect corporate status and performance, but their integrity may become questionable due to accounting irregularities. Manipulation of accounting data, misstatement of assets / liabilities, distortion of revenue / expenditure and misrepresentation of financial disclosure are all examples of accounting irregularities. This executive workshop will take participants to an unseen world of accountancy revealing the truth beneath accounts and financial statements.

OBJECTIVES

Upon completion of this executive workshop, participants will be able to:

- understand different types of accounting irregularities;
- better utilize the expertise of forensics and accountancy in fraud investigation; and
- apply effective deterrents to accounting irregularities.

DESIGNED FOR

Managers, directors, analysts, financiers, investigators, reporters, regulators, litigators and prosecutors who need to understand and combat accounting irregularities and to make use of forensic accountancy expertise.

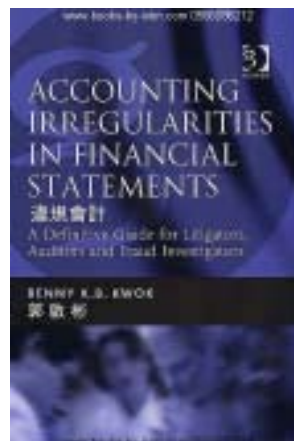
ADMINISTRATIVE DETAILS

DATE & TIME

Thursday, 20 October 2011
9:00 am - 12:30 pm and 1:30 pm - 5:00 pm

FEE

HKMA Member: HK\$2,800
Non-member: HK\$2,950
(Inclusive of a complimentary copy of the textbook Accounting Irregularities in Financial Statements written by Mr Benny K B Kwok and published by Gower Publishing UK)
Early Bird Discount: HK\$200 each
(For those who make payment one month before the course commencement date)
Group Discount: HK\$200 each
(For those companies which send a total of two OR more participants to this course and enrol of the same time)



VENUE

W Haking Management Development Centre
The Hong Kong Management Association
14/F Fairmont House
8 Cotton Tree Drive
Central HONG KONG

DEADLINE FOR APPLICATIONS

13 October 2011

AWARD OF CERTIFICATE OF ATTENDANCE

Certificate of attendance will be awarded to participants who have attended the whole course. For enquiries concerning the certificate of attendance, please contact Ms Mei Tang on 2774 8553 during normal office hours.

SEMINAR STRUCTURE

METHODOLOGY

Lecture/Discussion/Case Studies

LANGUAGE MEDIUM

The language of instruction will be Cantonese (with English terminology).

CONTENTS

- 1. Forensic accountancy and financial regulatory framework**
 - Nature and scope of forensic accountancy
 - Forensic accountants as fraud investigators
 - Financial reporting requirements and regulators in Hong Kong
- 2. Main types of accounting irregularities**
 - Misstatement of revenue / expenditure
 - Misstatement of assets / liabilities
 - Other fraudulent schemes
- 3. Basic accounting techniques in fraud investigations**
 - Statutory audit
 - Due diligence
 - Expert opinion engagement
 - Forensic investigation
- 4. Deterrents to accounting irregularities**
 - Micro-deterrents
 - Macro-deterrents

SEMINAR LEADER

**Mr Benny K B Kwok - BSc, MBA, MCIJ, MHKIM, MHKIoD, MHKIS, MIHRM, RPHM
Chartered Accountant, Chartered Builder, Chartered Surveyor
Certified Fraud Examiner, Certified Practising Marketer, Certified Public Accountant**

Mr Kwok has attended arbitration hearings, disciplinary proceedings as well as trials in the District Court and the High Court as an expert witness in connection with civil disputes and criminal prosecutions. As an authoritative forensic expert in litigation support, dispute analysis and fraud investigation with three published titles in print worldwide, Mr Kwok currently sits on two Government tribunals (the Solicitors Disciplinary Tribunal and the Obscene Articles Tribunal). Mr Kwok was also a member on the Board of Review (Inland Revenue Ordinance) for six years and served in seven committees of the Hong Kong Institute of Certified Public Accountants (including the Investigation Panel and the Expert Panel on Legal Matters).

ENQUIRIES

For course enquiries and reservations, please call Customer Service Department on 2774-8501 or via fax 2774-8503. For course details, please contact Ms Josephine Chow on 2774-8536; or visit the HKMA website: www.hkma.org.hk/seminar.

About the Hong Kong Institute of Management

The Hong Kong Management Association (HKMA) offers a diverse range of services, namely management education and training, business awards, seminars, conferences and dinner functions. “**Hong Kong Institute of Management**” (香港管理研究院) is the education and training division of the Association which highlights the executive focus of its programmes.

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ENROLMENT FORM

*Applicants should include their HKID card number and fill in their details in block letters, otherwise no MDCU will be given. The Association will issue certificates based on following details and name format.

Name (Mr/Ms): _____
(Surname) (Other Names)

HKID Card No.: _____ () HKMA Membership No.: _____

Position: _____

Company: _____

Address of Company: _____

Nature of Business (e.g. Toy Manufacturing), please specify: _____

Job Responsibilities: _____

Telephone No. (Office): _____ (Residence): _____ (Mobile): _____

Fax No. (Office): _____ E-mail: _____

Correspondence Address: _____

Cheque Number: _____ Cheque Amount: HK\$ _____

Education Level: Master or above Bachelor HKMA Diploma Other Diploma
 Matriculation Secondary Others (Please specify) _____

Total Number of Years' Working Experience: _____ Years of Working Experience in Course-Related Field: _____

Name and Title of Nominator (Mr/Ms): _____

Nominator Email / Address: _____

Sponsorship Company-sponsored Self-sponsored

Where did you **FIRST** learn about this programme?
 Email Newspaper/Magazine (please specify): _____ HKMA email
 Email promotion form other websites (please specify): _____
 Website advertisement (Please specify): _____
 HKMA Website (From where did you learn about, please specify): _____
 MTR Station Display (Please specify): _____

Exhibition Education & Careers Expo (EEX) Jobmarket Career & Education (EJEX)
 Others (Please specify): _____

I understand that all handout materials obtained in class are strictly for my own educational purposes. **OINA**

Signature: _____ Date: _____

- This form together with a crossed cheque payable to The Hong Kong Management Association should be returned to:
- Director General, The Hong Kong Management Association, 16/F Tower B Southmark, 11 Yip Hing Street, Wong Chuk Hang, Hong Kong.
- Registration must be made on the Enrolment Form provided and returned to the Association before the programme commencement date (Not less than 5 days) with full fee.
- Acceptance is subject to the discretion of the Association.
- Applicants will be notified by telephone to confirm receipt of the application form and full programme fee. An official receipt will be sent to you within two weeks.
- Applicants are expected to attend the course at the place and time specified in the brochure unless otherwise notified.
- When a programme is over-subscribed, additional classes may be started in some cases. Applicants may then be notified of the new time, dates and place of meetings when necessary.
- For ENROLMENT and ENQUIRIES please call 2774-8501 (Customer Service Department) during normal office hours or fax 2774-8503.
- No refund will be made after payment, but participants can arrange to have their places substituted should they be unable to attend the programme by notifying the Association at least 2 days prior to programme commencement.
- Fax reservations are welcome but are subject to confirmation by payment in full within 10 days of the date the reservation is made or 5 days prior to programme commencement, whichever is sooner.
- Applications, upon full payment, will be processed on a first-come first-served basis.
- Before classes/examinations commence, if the Observatory announces that Typhoon Signal No.8 or above/Black Rainstorm Warning is in force; or Typhoon Signal No. 8 or above will be hoisted within 2 hours, no classes/examinations will be held. Replacement classes and remedial examinations will be arranged. (All classes will be held as scheduled if Typhoon Signal No.8 or above/Black Rainstorm Warning is lowered at or before 7:00 am; 2:00 pm classes and examinations thereafter will be held as scheduled if Typhoon Signal No.8 or above/Black Rainstorm Warning is lowered at or before 12:00 noon; 6:00 pm classes and examinations thereafter will be held as scheduled if it is lowered at or before 4:00 pm.)
- When Typhoon Signal No.8 or above is in force during classes/examinations, all classes and examinations will be dismissed immediately. Replacement classes and remedial examinations will be arranged. When Black Rainstorm Warning is in force during classes/examinations, all classes and examinations will be held as scheduled.
- The HKMA reserves the right to make alterations regarding the details. For course details, please contact Customer Services Department on 2774-8501 or Ms Josephine Chow on 2774-8536. Website: WWW.HKMA.ORG.HK Mobile Website: WWW.M.HKMA.ORG.HK
- Personal data will be used for the purposes of market research, programme development and direct mailing.
- The HKMA supports the equal opportunities policy, without discriminating against any person on the grounds of gender, disability, family status or any other basis.