

SEMINAR PROGRAMME

2 December 2015, Wednesday

Seminar Leader	Mr Rick Seah, Corporate Recovery Director
Time	9.30 to 12.30 pm
Topic	<p>Practical Issues of Insolvency</p> <ul style="list-style-type: none"> - Insolvency procedures in Singapore - Practical issues when a company becomes insolvent - Type of liquidations - Judicial Management - Q & A
Seminar Leader	Mr Jimmy Oei, Tax Director
Time	2.00 pm to 5.30 pm
Topic	<p>The Joy and pain of operating a business in/from Singapore</p> <ul style="list-style-type: none"> - Tax advantages of operating a business in/from Singapore - Highlight of tax benefit accorded to a person who qualified as a resident of Singapore - Tax Challenges of operating a business in/from Singapore - Q & A

3 December 2015, Thursday

Seminar Leader	Mr Daniel Chee
Time	9.30 am to 5.30 pm
Topic	<p>FRS Updates</p> <ul style="list-style-type: none"> - Amendments to FRS 27 – Equity Method in Separate Financial Statements - Amendments to FRS 16 and FRS 38 - Clarification of Acceptable Methods of Depreciation and Amortisation - Amendments to FRS 16 and FRS 41 - Agriculture: Bearer Plants - Improvements to FRS 105 – Changes in methods of Disposal - Amendments to FRS 19 – Employee Benefits - Actuarial assumptions: discount rate - Improvements to FRS 34 <i>Interim Financial Reporting - Disclosure of information 'elsewhere in the interim financial report'</i> - Amendments to FRS 110 and FRS 28 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture - FRS 115 Revenue from contracts with customers - FRS 109 Financial Instruments - FRS 17 Leases – Proposed changes to lease accounting - Q & A

4 December 2015, Friday

Seminar Leader	Mr Daniel Chee
Time	9.30 am to 5.30 pm
Topic	<p>Audit Procedures – Inventories</p> <ul style="list-style-type: none"> - Inventory count controls - Audit procedures during stock count - Common issues during stock count <ul style="list-style-type: none"> ▪ Stock count dates are not year-end dates ▪ 24 x 7 operations - Pre-stock count audit procedures - Post-stock count audit procedures - Audit procedures to verify cost of inventories - Audit procedures to verify net realisable value of inventories - Requirements in SSA 501 - Audit Evidence – Specific Considerations for Selected Items - Q & A

Dinner	Dinner and drinks will be hosted by the Management & Staff of Acutus – 6.00 pm to 9.00 pm
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