



Financial Statement Fraud & Reporting Quality Evaluation of Financial Statement for Financing Managers

Early Bird Discount
1 week before the
application deadline

30 November 2019

HKIB CPD	SFC CPT
6 Hours	6 Hours

Programme Objectives

Analyzing financial statements to verify the profitability, repayment ability as well as default probabilities of potential borrowers. Before the analysis, it is very critical to identify the reporting quality of the statement and conducting adjustments on the numbers for apple to apple comparison to peers and prevent figure manipulations. In some extreme case, financial statement fraud can be discovered in the process of loan underwriting.

This course provides an in-depth knowledge to analyze the ways to manipulate the financial numbers as well as the red flags for operating deficiencies of borrowers. It also outlines the ways and symptoms of financial statement fraud.

Programme Outline

- Financial statement fraud
 - Ways of financial statement fraud
 - Symptoms of financial statement fraud
- What is reporting quality
- Reasons & consequences for low quality reporting
- Choice of accounting policies and accounting value estimations
- Earning manipulation & ratio analysis
- Pitfalls when assessing specific sections of financial statements
 - Inventory valuation
 - Capitalization vs expensing
 - Depreciation & amortization
 - Asset revaluation, de-recognition & impairment
 - Operating lease vs finance lease
- Earning adjustment before analysis
- Red flags in financial statement analysis

Target Audience

Risk management officers, legal executives, credit officers, compliance officers, internal auditors, external auditors, bankers

Speaker

The speaker has over 15 years of cross border Merger & Acquisition, corporate finance, listing advisory, private equity investment, real estate & distress asset acquisition and management experience in China and HK. He held Master of International Financial Law degree, Postgraduate Diploma in Professional Accountancy; Bachelor of Business Administration (financial engineering). He is also a CFA, FRM, CAIA, Chartered Valuation Surveyor (MRICS), licensed China Corporate Legal Counsel, chartered China economist (real estate economics), China certified banker (corporate credit) and China fund management practicing certificate holder. The speaker is a seasonal trainer in various universities and professional associations to provide training on topics related to law, compliance, investment & finance. He also served as trainer in CFA exam preparation program.

Programme Details

Language : Cantonese (supplemented with English materials)
 Date : 30 November 2019 (Sat)
 Time : 10:00am – 1:00pm
 2:00pm – 5:00pm
 Duration : 6 hours
 Venue : 3/F Guangdong Investment Tower,
 148 Connaught Road Central
 (Sheung Wan MTR Station Exit C)

Fee		Early Bird	Regular Price
Member		HKD1,800	HKD1,980
Staff of Corporate member		HKD2,160	HKD2,376
Non-member		HKD2,400	HKD2,640

Enrolment : By fax at 2682 0218 or submit to our Institute in person
 Application Email : application.form@hkib.org
 Enquiries : (852) 2153 7800 or (852) 2190 7060
 Enquiry Email : programme@hkib.org
 Application Deadline : 23 November 2019 (Sat)

Registration Form

Financial Statement Fraud & Reporting Quality Evaluation of Financial Statement for Financing Managers (HD000000P191104)

Full Name : Mr / Ms _____ <small>(In English as on ID Card)</small>	Full Name : _____ <small>(In Chinese)</small>
Membership No : _____	Organisation : _____
Department : _____	Position : _____
E-mail : _____ <small>(Confirmation will be sent via e-mail one week before programme commences)</small>	Mobile / Phone No : _____
Mailing Address : _____ <small>(Please complete the below address box if you want to collect the programme certificate)</small>	

Payment Method : A cheque / e-Cheque* made payable to "The Hong Kong Institute of Bankers" (Cheque no. _____)
* For e-Cheque, please state the programme code under 'remarks' and email together with the completed enrolment form to programme@hkib.org

Credit Card : VISA Master Amount : HK\$ _____

Cardholder's Name : _____ Signature : _____

Card No. : _____ Expiry Date : _____

How did you know about this programme?

- Website HR Department E-News Others (Please specify) _____
- Banking Today Friends / Colleagues HKIB Counter

Terms and Conditions

- All fees paid are non-refundable and non-transferrable.
- Participants who have settled payments will receive course confirmation by e-mail within 7 days prior to the programme date.
- All payments must be settled before programme commencement.
- Priority of enrolment will be given on a 'first-come-first-serve' basis. HKIB Member will have priority in registration for those programmes with limited seats.
- HKIB would issue the "Certificate of Attendance" to participants who have complied with the "HKIB Attendance Policy". The Certificate will be mailed to the corresponding address within 10 working days after completion of the programme.
- We reserve the right to reject an enrolment at any time.
- We reserve the right to cancel, modify and/or postpone the programme due to unforeseen circumstances.
- The information given and personal data collected will be used for the purpose of administration and communication by the Institute.
- For the Typhoon or Rainstorm arrangement, please refer to the confirmation e-mail or HKIB's website (www.hkib.org).



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