



## **IFRS 5 – NON CURRENT ASSETS HELD FOR SALE AND DISCONTINUED OPERATIONS**

**TUESDAY, 24 APRIL 2012**

**REGISTRATION: 16:45 – 17:00**

**SEMINAR TIME: 17:00 – 20:15**

**VENUE**

**LE MERIDIEN ST. JULIANS, BALLUTA BAY – ST. JULIANS**

**SPEAKER**

**ROBERT AZZOPARDI**

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The seminar has been accredited 3 CPE hours by the Malta Institute of Accountants under the area of Core Competency.

**BOOK TODAY**

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# IFRS 5 – NON CURRENT ASSETS HELD FOR SALE AND DISCONTINUED OPERATIONS

TUESDAY, 24 APRIL 2012

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International Financial Reporting Standard 5 *Non-current Assets Held for Sale and Discontinued Operations* sets out requirements for the classification, measurement and presentation of non-current assets held for sale in the statement of financial position, and presentation and disclosure requirements for discontinued operations in the statement of comprehensive income.

Objectives of the seminar:

- understand definitions and criteria for classifying assets as held for sale and disposal groups;
- identify measurement criteria for assets held for sale and requirements set out in IFRS 5 in relation to discontinued operations;
- review disclosure requirements; and
- provide an overview of practical issues.

## THE SPEAKER



ROBERT AZZOPARDI B.A. (Hons.) Accountancy is a Certified Public Accountant and holds a practising certificate in auditing. He worked with Ernst & Young in Malta, and at Ernst & Young offices in Milan, Bermuda, Cleveland, London and Luxembourg. In the last three years Robert was involved mainly in audits of asset management companies, including Fund of Funds, SICAVs and management companies. He also worked for five years on audit engagements of manufacturing and service organisations. Robert is now a group accountant with Liongate Capital Management.

## CPE ACCREDITATION

The seminar has been accredited 3 CPE hours by the Malta Institute of Accountants (MIA) under the area of Core Competency.

MIA certificates will be distributed at the end of the seminar.

## SEMINAR FEE

The seminar fee is €37.00 inclusive of VAT (€31.36 + 18% VAT). The fee covers seminar participation, coffee break and access to event resources.

A fiscal receipt will be forwarded to all participants.

## PARKING FACILITIES

Participants are advised to make use of the hotel underground car park and ask for complimentary parking tickets at the registration desk.

## EVENT RESOURCES

Participants can download event resources from our website after the delivery of the event.

## ADDITIONAL INFORMATION

For more information, kindly use the following communication mediums:

**T** 27 55 55 60 **M** 77 55 55 60 **E** [info@societyeducation.eu](mailto:info@societyeducation.eu)

## PROGRAMME

**TUESDAY, 24<sup>TH</sup> APRIL 2012**

|       |   |
|-------|---|
| 16:45 | Registration  |
| 17:00 | IFRS 5 – Non Current Assets Held For Sale and Discontinued Operations |
| 18:30 | Coffee Break  |
| 18:45 | IFRS 5 – Non Current Assets Held For Sale and Discontinued Operations |
| 20:05 | Question Time   |
| 20:15 | Close of Seminar  |

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## REGISTRATION FORM

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NAME: \_\_\_\_\_

COMPANY / ORGANISATION: \_\_\_\_\_

VAT REG. NO: \_\_\_\_\_ I.D. CARD NO: \_\_\_\_\_

MAILING ADDRESS: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

TEL: \_\_\_\_\_ FAX: \_\_\_\_\_ MOBILE: \_\_\_\_\_

E-MAIL: \_\_\_\_\_

MIA:  STUDENT:  OTHERS:

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Enclosed find cheque payable to SOCIETY EDUCATIONAL SERVICES LTD for the amount of €37.00.

Closing date of application – 23<sup>rd</sup> April 2012.

Duly filled in application forms with the respective payment are to be sent by post to:

SOCIETY EDUCATIONAL SERVICES LTD

Lilac, Guzeppi Briffa Street,

Kercem KCM 1202 Gozo