Changes to Maltese GAAP –
the transposition of the Single Accounting Directive in Maltese law

Wednesday 14th October 2015

The Department of Accountancy – University of Malta – in collaboration with Malta University Consulting Ltd is holding the fifth CPE seminar for 2015 which qualifies for 2 hours (Core Competencies) of structured Continued Professional Education.

Date: Wednesday 14th October 2015
Time: 17.30hrs - 19.30hrs
Venue: The University Residence, Robert Mifsud Bonnici Street, Lija (ample parking space available)
Speaker: Mr Jonathan Dingli

AIM AND CONTENTS OF THE SEMINAR

Directive 2013/34/EU of the European Parliament and of the Council was published in the EU Official Journal on 29 June 2013, repealing the long-standing fourth and seventh accounting directives dealing with the preparation of separate and consolidated accounts, respectively.

Legal Notice 289 of 2015, enacting the “Accountancy Profession (General Accounting Principles for Small and Medium-Sized Entities) Regulations, 2015” (“GAPSME”) was published in the Government Gazette on 28 August 2015, incorporating the necessary changes stemming from the Single Accounting Directive and replacing GAPSE as from financial reporting periods beginning on or after 1 January 2016.

The main objectives of the session will be:
• to introduce the Single Accounting Directive, its objectives and its impact on national legislation;
• to discuss the changes to the applicability of IFRS and GAPSME to various types of entities, including new applicability thresholds amongst others;
• to highlight the main differences between GAPSE and GAPSME to a number of revised sections in GAPSME.

SPEAKER

Jonathan Dingli is a Director in the Accounting Advisory Services (AAS) Unit at KPMG in Malta. Throughout his career, he has gained significant experience in assisting local and international clients operating in several industries on the adoption and application of IFRS and on various related complex matters. Jonathan set up and led the Malta Institute of Accountants’ technical department for seven years before going back to professional practice. He has been lecturing on IFRS for the last seven years, is currently a part-time assistant lecturer at the University of Malta and is reading for a doctorate in financial reporting at Loughborough University in the UK.

COURSE FEE, REGISTRATION AND CONTACT INFORMATION

Euro 25.00 – students Euro 18.00
Cheques to be made payable to Malta University Consulting Ltd

Registrations have to be made by not later than Friday 9 October 2015 by emailing the attached Registration Form to: maria.bugeja@muhc.com.mt
(Open the attachment read only, fill in fields provided as directed, then send by e-mail as a Word attachment or PDF document).

For further information kindly contact:
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