



創於 1913 年
Founded in 1913

香港華人會計師公會
The Society of Chinese Accountants & Auditors

(在香港註冊成立之有限公司)

(Incorporated in Hong Kong as a company limited by guarantee)

110TH
ANNIVERSARY

HKAS21: Accounting and Consolidation of Foreign Operations - Unveiling the Effects of Changes in Foreign Exchange Rates

Speaker : Ms. EUNICE CHU

9 November 2023 @ZOOM



HKAS21: Accounting and Consolidation of Foreign Operations - Unveiling the Effects of Changes in Foreign Exchange Rates (Course Code 課程編號: 5023)

Highlights: 課程重點:

HKAS21 The Effects of Changes in Foreign Exchange Rates outlines how to account for foreign currency operations and how to translate financial statements into a presentation currency. Minor amendments were made in 2005 and 2008 relating to net investment in a foreign operation and disposal of foreign operations.

In this webinar, we will delve into the intricacies of foreign operation accounting and the profound effects of exchange rate changes. Building on the guidelines outlined in HKAS21, we will explore key considerations and practical examples to help you navigate and optimize financial reporting for foreign operations. The following areas will be examined by using a number of illustrative examples:

1. Factors to consider in determining a functional currency
2. Minor Amendment to HKAS 21 relating to net investment in foreign operation
3. Treatment of goodwill and its related exchange difference in a foreign subsidiary
4. Consolidated cash flow statement of a foreign subsidiary
5. Tax implication of exchange gain or loss

Speaker: 講者:



Ms. Eunice Chu
CPA, EC Training & Advisory Limited

Equipped with profound knowledge of International Financial Reporting Standards (IFRS), Eunice is a reputable and well-respected speaker of technical seminars and training to the commercial sector, finance professional community, universities and government officers of Hong Kong, South East Asia Countries and North America. She also delivers professional qualification examination support classes on financial reporting for over 24 years.

Currently, Eunice is a committee member of ACCA Hong Kong, the Association of Women Accountants (AWAHK) and a sub-committee member of the Society of



創於 1913 年
Founded in 1913

香港華人會計師公會 The Society of Chinese Accountants & Auditors

(在香港註冊成立之有限公司)
(Incorporated in Hong Kong as a company limited by guarantee)



Chinese Accountants and Auditors (SCAA).

Eunice was the Head of Policy of ACCA Hong Kong. She also gained extensive senior finance management experience through working as the Regional Finance Director of Sony Music and Revlon Inc. She had also worked as an auditor in PricewaterhouseCoopers before.

She now runs her own CPA firm, delivers training in Kaplan Hong Kong and maintains an online training platform <http://learning.eunicechu.com>.

Chairman:

主持人：

Ms. CY Chan

Chairman of SCAA Training Committee

Date:

日期：

9 November 2023 (Thursday)

2023 年 11 月 9 日 (星期四)

Time:

時間：

6:30pm – 8:00pm

晚上 6:30 - 8:00

Format:

授課形式：

Webinar (Live via zoom)

網絡研討會 (zoom 直播)

Language:

語言：

Cantonese

廣東話

CPD hours:

CPD 時數：

1.5 hours

1.5 小時

Fee:

費用：

HK\$150 for SCAA member/affiliate/member's staff; HK\$250 for non-member

華師正式會員/ 附屬會員/ 正式會員之僱員，每位 HK\$150; 非會員，每位 HK\$250

Enrolment:

報名：

Online application is on a first-come, first-served basis. Please click [HERE](#) to enroll.

研討會以先到先得形式於網上報名，請[按此](#)報名。

*本會不設電話留位，報名以收妥支票為準。請完成網上表格連同支票寄回本會秘書處。

**No seat can be reserved through telephone. Enrolment will be processed upon receipt of payment. Please be reminded to complete the online form and send together with your cheque to the Secretariat.

Remarks:

備註：

The link to the zoom webinar will be sent to registered participants via email prior to the webinar.

Zoom 研討會連結將於課程舉行前發送至參加者的登記電郵地址。

Enquiry:

查詢：

SCAA Secretariat 華師秘書處

Tel 電話: 2869 6003

Email 電郵: training@scaacpa.org.hk

Facebook: www.facebook.com/scaacpa

