





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

Speaker : Ms. EUNICE CHU

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HKAS21: Accounting and Consolidation of Foreign Operations - Unveiling the Effects of Changes in Foreign Exchange Rates (Course Code 課程編號: 5023) **Highlights:** HKAS21 The Effects of Changes in Foreign Exchange Rates outlines how to account 課程重點: 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



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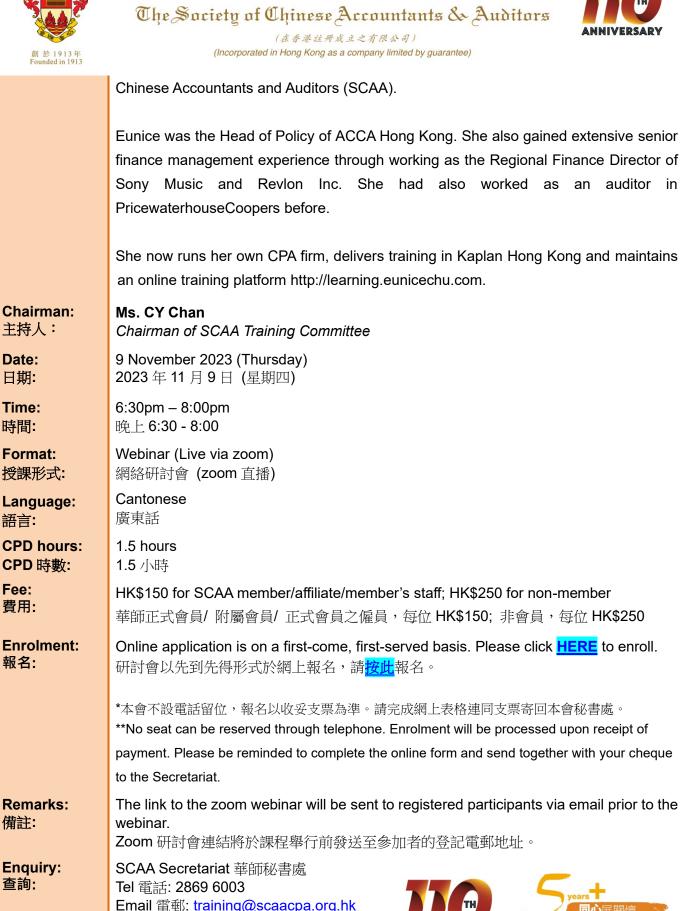
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