



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)

Course Code: 1725

A Comparative Analysis of MPF-LSP Accounting under SME-FRS, HKFRS-Private Entities, and HKFRS

Speaker: Ms. Eunice Chu

19 May 2025 (Monday)

A Comparative Analysis of MPF-LSP Accounting under SME-FRS, HKFRS-Private Entities, and HKFRS (Course Code 課程編號: 1725)

Highlights: 課程重點:

The accounting treatment for the abolition of the MPF-LSP offsetting mechanism varies significantly under SME-FRS, HKFRS-Private Entities, and HKFRS. This webinar utilizes concise and straightforward examples to elucidate the distinct approaches adopted by these three accounting frameworks.

Key topics to be covered include:

1. **Long Service Payment Calculation:** A detailed examination of the methodologies involved.
2. **Legislative Changes (June 2022):** An analysis of the impact of recent legislative amendments.
3. **Accounting Requirements for HK SME-FRS and HKFRS for Private Entities:** A comprehensive review of the specific accounting standards applicable to these frameworks.
4. **Accounting Requirements under HKFRS:** Insights into the HKICPA Education Guidance (July 2023), focusing on Method 1.
5. **Leveraging Technology for Calculation Efficiency:** Introduction to the Handy Calculation Tool – MPF Genie, designed to streamline the calculation process.

Light refreshments will be available for those attending in person.

Speaker: 講者:



Ms. Eunice Chu

CPA, EC Training & Advisory Limited



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Eunice Chu is an experienced corporate trainer. Equipped with a profound knowledge of International/Hong Kong Financial Reporting Standards (I/HKFRS), Eunice is a reputable and well-respected speaker at technical seminars and training sessions for the commercial sector, the finance community, universities, government officers, and corporates in Hong Kong, Macau, Vietnam, Cambodia, and Asia.

She is the founder of EC Training and Advisory Ltd and Eunice Chu CPA & Co, which delivers professional training to the accounting community through ACCA, the Society of Chinese Accountants and Auditors (SCAA), the Association of Women Accountants (Hong Kong) Limited (AWAHK), Accounting Development Foundation (ADF), the University of Mansford, the government of Macau and Hong Kong. It also maintains an online education platform <http://learning.eunicechu.com>.

Currently, she serves as a Committee Member of ACCA Hong Kong, Council Member of SCAA, and AWAHK.

Prior to that, Eunice served as the Head of Policy at ACCA Hong Kong, Regional Finance Director for the Asia Pacific Region of Sony Music Asia Inc., and Revlon Inc. She had also worked as an auditor at PricewaterhouseCoopers.

Chairman:
主持人：

Ms. Jenny Kun
*SCAA Training Committee Chairlady
and Honorary Deputy Treasurer*

Date:
日期：

19 May 2025 (Monday)
2025年5月19日 (星期一)

Time:
時間：

6:30pm – 8:00pm
晚上 6:30 - 8:00

Format:
授課形式：

Hybrid seminar 混合形式研討會 (A/B)

A. Face-to-face seminar 實體研討會 (Limited seats available 座位有限)

SCAA Premises (6/F, 88 Lockhart Road, Wanchai, Hong Kong)
香港華人會計師公會 (香港灣仔駱克道 88 號 6 樓)

B. Webinar (Live via Zoom) 網路研討會 (Zoom 直播)

Language:
語言：

Cantonese
廣東話

CPD hours:
CPD 時數：

1.5 hours
1.5 小時



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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:

- A. If you would like to join the seminar through **physical mode**, please click [HERE](#) to enroll.
如欲參與實體形式研討會，請[按此](#)報名。
- B. If you would like to join the seminar through **online mode**, please click [HERE](#) to enroll.
如欲參與網絡形式研討會，請[按此](#)報名。

*For participants paying by cheque, please be reminded to complete the online form and send it together with your cheque to the Secretariat. Enrolment will be processed upon receipt of the cheque.

**如選擇以支票形式付款，請完成網上表格連同支票寄回本會秘書處。報名將以收妥支票為準。

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

T: 2869 6680
E: training@scaacpa.org.hk

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