



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)

Advanced Accounting Treatment of Properties with Deferred Tax Considerations

Speaker: Ms. Eunice Chu

29 Jul 2025 (Tuesday)

Course Code 2625

Advanced Accounting Treatment of Properties with Deferred Tax Considerations (Course Code 課程編號: 2625)

Highlights: 課程重點:

Properties typically constitute a significant portion of the assets reported in financial statements. The classification and accounting treatment of properties involve multiple considerations, including changes in usage, fair value adjustments, and their consequent effects on financial reporting. This is particularly relevant for owner-occupied properties, investment properties, non-current assets held for sale, and the related deferred tax implications.

This webinar will cover a detailed review of the accounting treatment for:

- Revaluation of properties under **HKAS 16 – Property, Plant and Equipment**
- Reclassification of properties to and from investment properties
- Accounting for investment properties in accordance with **HKAS 40 – Investment Property**
- Deferred tax implications arising from revalued properties and investment properties
- Accounting treatment of non-current assets held for sale under **HKFRS 5 – Non-current Assets Held for Sale and Discontinued Operations**

Light refreshments will be available for those attending in person.

Speaker: 講者:



Ms. Eunice Chu

CPA, EC Training & Advisory Limited

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

香港灣仔駱克道八十八號六樓 6/F., 88 Lockhart Road, Wanchai, H.K

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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 Macao and Hong Kong. It also maintains an online education platform <http://learning.eunicechu.com>.

Currently, she is the Committee Member of ACCA Hong Kong, Council Member of SCAA and AWAHK.

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

She holds a Master and Bachelor degree in Business Administration from the University of London and the Chinese University of Hong Kong respectively. She is a member of ACCA, HKICPA, ISCA, SCAA and AWAHK.

Chairman:
主持人：

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

Date:
日期：

29 July 2025 (Tuesday)
2025年7月29日(星期二)

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 (with English handout and terminology)
粵語 (附英文講義及術語)

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



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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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歡迎關注我們：

