



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)

Workshops for HKFRS 15: Revenue from Contracts with Customers

Ms. Eunice Chu

Module 1: Basic Concepts of HKFRS 15 (29 June 2021)

Module 2: Applications in Different Scenario (6 July 2021)

Module 3: Complex Transactions in Practice (13 July 2021)



Module 1: Basic Concepts of HKFRS 15 (Course Code 課程編號: 1121A)

Highlights:
課程重點:

HKFRS 15: Revenue from Contracts with Customers introduces complexity in revenue recognition process. As the standard requires entities to make more judgements and estimates, financial professionals need to gain thorough understanding of the application of the standard to enable them to handle properly its impact on entities' financial statements, business processes and internal controls over financial reporting.

In this seminar, we use cases and examples to illustrate the following concepts:

1. 5-step model: principles and examples sharing
2. Contract Modification
3. Contract Assets vs Contract liabilities
4. Combining vs unbundling contracts

Dates:

29 June 2021 (Tuesday)

日期:

2021 年 6 月 29 日(星期二)

Time:

6:30 pm – 8:30 pm

時間:

晚上 6:30 – 8:30

Module 2: Applications in Different Scenario (Course Code 課程編號: 1121B)

Highlights:
課程重點:

HKFRS 15: Revenue from Contracts with Customers was effective for a period beginning on or after 1 January 2018. Up till present, there are still uncertainties regarding the application of a number of areas. The effects on entities vary depending on industries and the accounting practices.

In the seminar, we use examples to illustrate the specific application of the standards on the following areas:

1. Customer incentives
2. Loyalty program
3. Gift cards
4. License and royalties
5. Warranties
6. Right of return
7. Construction contract



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Dates:	6 July 2021 (Tuesday)
日期:	2021 年 7 月 6 日(星期二)
Time:	6:30 pm – 8:30 pm
時間:	晚上 6:30 – 8:30

Module 3: Complex Transactions in Practice (Course Code 課程編號: 1121C)

Highlights: 課程重點:	<p><i>HKFRS 15: Revenue from Contracts with Customers</i> provides detailed guidelines in applying the standards in complex transactions with multiple performance obligations.</p> <p>In the seminar, we take a close look at the more complex transactions and review the published financial statements of some listed companies:</p> <ol style="list-style-type: none">1. Sale and repurchase transactions2. Sale and leaseback transactions3. Bundled transactions with multiple performances obligations4. Listed companies examples
Dates: 日期:	13 July 2021 (Tuesday) 2021 年 7 月 13 日(星期二)
Time: 時間:	6:30 pm – 8:30 pm 晚上 6:30 – 8:30
Speaker (s): 講者:	<p>Ms. Eunice Chu</p> <p>Eunice Chu is an experienced corporate trainer.</p> <p>Equipped with profound knowledge on International Financial Reporting Standards (IFRS), Eunice is a reputable and well-respected speaker of technical seminars and trainings to the commercial sector, finance professional community, universities and government officers of Hong Kong, Macao, Vietnam, Singapore, Cambodia and North America. She has also delivered accounting professional qualification examination support classes on financial reporting for over 24 years.</p> <p>Eunice was the Head of Policy of ACCA Hong Kong, acting as a moderator and speaker of high-profile industry events. She also gained extensive senior finance management experience through working as the Regional Finance Director of Sony Music Inc. and Revlon Inc. And she had also worked as an auditor in PricewaterhouseCoopers before.</p>
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:	2 hrs for each module 每單元 2 小時





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Fee: 費用:

Each Module HK\$200 for full member/ affiliate/ members' staff;
Each Module HK\$300 for non-member
華師正式會員/ 附屬會員/ 正式會員之僱員，**每單元**每位 HK\$200;
非會員，**每單元**每位 HK\$300

Special rate for enrolling in all 3 modules 同時報讀 3 個單元可享有優惠：

3 Modules HK\$500 for full member/ affiliate/ members' staff;

3 Modules HK\$750 for non-member

華師正式會員/ 附屬會員/ 正式會員之僱員，**3 個單元**每位 **HK\$500**;

非會員，**3 個單元**每位 **HK\$750**

Enrolment: 報名:

Please click [HERE](#) to enroll for all 3 modules and enjoy the special rate.

如想以優惠價同時報讀 3 個單元，請[按此](#)報名。

Please click the following link to enroll for the 1-2 module(s) you are interested in.

如只想報讀其中 1-2 個單元，請選擇所需單元並按以下連結報名：

Please click [HERE](#) to enroll for Module 1. 報讀單元 1，請[按此](#)報名。

Please click [HERE](#) to enroll for Module 2. 報讀單元 2，請[按此](#)報名。

Please click [HERE](#) to enroll for Module 3. 報讀單元 3，請[按此](#)報名。

Online application is on a first-come, first-served basis. Please settle the payment via PayPal, Credit Card or Cheque**.

研討會以先到先得形式於網上報名，報名請以 PayPal、信用卡或支票付款**。

**Once application is successful, fees are non-refundable.

**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.

**報名一經接納，費用將不予退還。

**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。

Remarks: 備註:

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

Zoom 研討會連結將於課程舉行前一個工作天發送至參加者的登記電郵地址。

Enquiry: 查詢:

SCAA Secretariat 華師秘書處

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