

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

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

## Code 2021 Webinar 15 Sep 2021 (Wed)

Comprehensive Consideration of Owner-occupied Properties, Investment Property, Non-current Asset Held for Sale and Their Deferred Tax Impact

Ms. Eunice Chu

Comprehensive Consideration of Owner-occupied Properties, Investment Property,
Non-current Asset Held for Sale and Their Deferred Tax Impact

(Course Code 課程編號: 2021)

Highlights: 課程重點:

Properties often make up of a major part of the total assets of many companies. Accounting treatment of properties can be complex when there are changes to their usages and fair value. It is further complicated by the consideration of deferred tax. In this webinar, we will review the accounting treatment of:

- a. Deferred tax impact on revalued properties and investment properties.
- b. Reclassification of property, plant and equipment to and from investment properties.
- c. Reclassification to and from non-current assets held for sale.

Speaker (s): 識者:

Ms. Eunice Chu

Eunice Chu is an experienced corporate trainer. 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 public sector of Hong Kong, South East Asia, Canada and Europe. She has also delivered accounting



professional qualification examination support classes on financial reporting for over 20 years.

Eunice worked in professional accounting body, acting as a moderator and speaker of high-profile industry events. She also gained extensive senior finance management experience through working as a regional finance director of multinational companies.

Dates:

15 September 2021 (Wednesday)

日期:

2021年9月15日(星期三)

Time: 時間: 6:30 pm - 8:30 pm 晚上 6:30 - 8:30

Format:

Webinar (Live via zoom)

授課形式:

網絡研討會 (zoom 直播)



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Language:

Cantonese

語言:

廣東話

CPD hours: CPD 時數: 2 hrs 2 小時

Fee:

HK\$200 for full member/ affiliate/ members' staff; HK\$300 for non-member

費用:

華師正式會員/ 附屬會員/ 正式會員之僱員,每位 HK\$200; 非會員,每位 HK\$300

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\*\*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.

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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:** 

SCAA Secretariat 華師秘書處

**查詢:** Ms Ally Chan 陳小姐

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