



HKFRS 16 – Leases (Course Code 課程編號: 2422)

Highlights:
課程重點:

HKFRS 16 Leases (Part 1)

HKFRS 16 Leases requires lessees to recognize nearly all leases on the statements of financial position.

In this seminar, we will explore the basic features of HKFRS 16 including the following:

1. Overview and Scope
2. Separate lease vs non-lease components
3. New model for lessees – On balance sheet approach
4. Deferred tax impact
6. Exemptions
7. Transition

HKFRS 16 Leases (Part 2)

HKFRS 16 Leases requires lessees to recognize nearly all leases on the statements of financial position.

In this seminar, we will further explore other features of HKFRS 16 including the following:

1. Overview and recap of part 1
2. Variable lease payment – link to index or sales
3. Lease of low value assets and portfolio application
4. Lease modifications
5. Subleases
6. Sale-and-lease-back
7. Lessor accounting



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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)

Speaker: 講者:

Ms. Eunice Chu



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.

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), the Shanghai National Accounting Institute, 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, Chairman of the Professional Development Committee of AWAHK and Training Committee of Hong Kong Association of Professional Accountants (HKAPA).

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. And 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, AWAHK and HKAPA.

Chairman: 主持人:

Mr. Wilson Kwok

Chairman of SCAA Training Committee

Date: 日期:

10 August 2022 (Wednesday) AND
17 August 2022 (Wednesday)
2022年8月10日(星期三) 及
2022年8月17日(星期三)

Time: 時間:

6:30pm – 8:00pm
晚上 6:30 - 8:00

Format: 形式:

Webinar (via zoom)
網絡研討會 (zoom 形式)



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Language: 語言:	Cantonese 廣東話
CPD hours: CPD 時數:	1.5 hours 1.5 小時
Fee: 費用:	HK\$150 for full member/ affiliate/ members' staff/ student affiliate; HK\$250 for non-member 華師正式會員/ 附屬會員/ 正式會員之僱員/ 學生會員，每位 HK\$150; 非會員，每位 HK\$250
Enrolment: 報名:	<p>Online application is on a first-come, first-served basis. Please click HERE to enroll.</p> <p>研討會以先到先得形式於網上報名，請按此報名。</p> <p>^《轉數快》識別碼 FPS Identifier: 101751873</p> <p>(Please send successful payment image to training@scaacpa.org.hk after making payment.)</p> <p>(付款後請截圖相關資料並電郵至 training@scaacpa.org.hk 供秘書處作記錄。)</p> <p>*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。</p> <p>**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.</p>
Remarks: 備註:	<p>The link to the zoom webinar will be sent to registered participants via email prior to the webinar.</p> <p>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。</p>
Enquiry: 查詢:	<p>SCAA Secretariat 華師秘書處</p> <p>Tel 電話: 2869 6003</p> <p>Email 電郵: training@scaacpa.org.hk</p> <p>Facebook: www.facebook.com/scaacpa</p> <div><p>5 years+ 同心展關懷 caring organisation <small>Awarded by The Hong Kong Council of Social Service 香港社會服務聯會頒發</small></p></div>