



**HKFRS 9 – Expected Credit Losses Model (Course Code 課程編號: 2722)**

**Highlights:**  
課程重點:

HKFRS 9: Financial instruments are subject to impairment review by applying the 'Expected Credit Losses Model' (ECL), with a number of exceptions. It requires utilizing forward-looking information and involves judgments.

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

1. Exception to General Approach – Simplified Approach
2. Exception from General Approach – Low credit risk
3. General Approach
4. Purchase credit-impaired approach
5. Modification & Collateral
6. Recognition of ECL
7. Disclosure / Presentation

**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.



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)

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：

24 August 2022 (Wednesday)  
2022 年 8 月 24 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)

**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\$300 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\$300



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## Enrolment: 報名:

Online application is on a first-come, first-served basis. Please click [HERE](#) to enroll.

研討會以先到先得形式於網上報名，請[按此](#)報名。

^《轉數快》識別碼 FPS Identifier: 101751873

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\*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。

\*\*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.

## 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

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