

Practice Review challenges on the application of HKFRS

Speaker: Eunice Chu 31 Aug 2022 (Wed)

Practice Review challenges on the application of HKFRS (Course Code 課程編號: 3022)

Highlights: 課程重點:

The application of most of the financial reporting standards are complex and demanding which requires the preparers and auditors to use their judgment in the estimates and accounting treatments. This complexity, together with inadequate documentation, sometimes are being challenged during the practice review process of the audit practices.

In this seminar, we will examine some real cases of practice review questions and suggest some possible solutions:

1. HKFRS 15 – Revenue recognition of membership and commission income
2. HKFRS 9 – Treatment of keyman insurance policy
3. HKFRS 3 – Step acquisition - financial instruments become associate companies
4. HKFRS 13 – Fair value measurement of equity of private companies
5. HKFRS 16 – Treatment of rental deposit and incremental borrowing rates

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
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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)

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：

31 August 2022 (Wednesday)
2022 年 8 月 31 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

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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:

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