

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)

HKFRS 13 FAIR VALUE MEASUREMENT

15 MARCH 2023 (WEDNESDAY) @ZOOM

→ COURSE CODE 0823



Speaker: Ms. EUNICE CHU



HKFRS 13 Fair Value Measurement (Course Code 課程編號: 0823)

Highlights: 課程重點:

To improve the relevance of financial statements to users, more financial reporting standards require entities to measure assets, liabilities, and own equities at fair value, which makes fair value measurement becomes increasingly important.

HKFRS 13 Fair Value Measurement applies when other HKFRSs require or permit fair value measurements, either in the primary statements themselves or in the footnotes. In this webinar, we will use numerous examples and mini-cases to demonstrate the following areas:

- Scope of HKFRS 13
- Definition of fair value
- Application to non-financial assets
- Application to liabilities and an entity's own equity instruments
- Valuation techniques
- The fair value hierarchy

Speaker: 講者:

Ms. Eunice Chu



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 Chinse 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

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華人會計師

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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: 陳靜官女十 Ms. CY Chan

主持人: Chairman of SCAA Training Committee

香港華人會計師公會培訓委員會主席

Date: 15 March 2023 (Wednesday) 2023年3月15日(星期三) 日期:

Time: 6:30pm - 8:00pm 時間: 晚上6:30 - 8:00

Format: Webinar (Live via zoom) 網絡研討會 (zoom 直播) 授課形式:

Cantonese Language: 廣東話 語言:

CPD hours: 1.5 hours CPD 時數: 1.5 小時

Fee: HK\$150 for SCAA member/affiliate/member's staff; HK\$250 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\$150; 非會員,每位 HK\$250

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to the Secretariat.

Remarks: The link to the zoom webinar will be sent to registered participants via email prior to the 備註:

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。

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