



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)



Comparison of SME-FRS with HKFRS - with business combination focus



19 April 2023 (WED) @ ZOOM

Speaker :
Ms Eunice Chu

COURSE CODE 1223

Comparison of SME-FRS with HKFRS - with business combination focus

(Course Code 課程編號: 1223)

Highlights: 課程重點:

The Small and Medium-sized Entity Financial Reporting Standard (SME-FRS) is widely used in Hong Kong by private companies that satisfied a number of criteria. Compare to the Hong Kong Financial Reporting Standards (HKFRS), they differ in a number of ways in terms of application, classification and measurement.

In this webinar, a number of examples will be adopted to illustrate the key differences between SME-FRS and HKFRS, with a particular focus on the business combination. The following areas will be covered:

- Application criteria of the SME FRS and size test
- Comparison of group financial reporting, consolidation requirements
- Highlight the top five applications' differences, including leases, borrowing costs, investment properties, intangible assets, and revenue recognition.

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).



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)



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：

陳靜宜女士 Ms. CY Chan
Chairman of SCAA Training Committee
香港華人會計師公會培訓委員會主席

Date:
日期：

19 April 2023 (Wednesday)
2023 年 4 月 19 日 (星期三)

Time:
時間：

6:30pm – 8:00pm
晚上 6:30 - 8:00

Format:
授課形式：

Webinar (Live via zoom)
網絡研討會 (zoom 直播)

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 SCAA member/affiliate/member's staff; HK\$250 for non-member
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

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

(Please send successful payment image to training@scaacpa.org.hk after making payment.)

(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。)

*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
Tel 電話: 2869 6003
Email 電郵: training@scaacpa.org.hk
Facebook: www.facebook.com/scaacpa

