



HKICPA seminar: **A New Era of Lease Accounting – HKFRS 16 Leases**

Program Code: SCPD17012001

In May 2016, HKICPA issued HKFRS 16 *Leases*, and thereby started a new era of lease accounting. The new model requires the lessee to recognize almost all lease contracts on the balance sheet. It will affect balance sheet and balance sheet-related ratios such as debt/equity ratio. Aside from this, HKFRS 16 will influence the income statement and cash flow statement. This seminar is designed to introduce the major accounting changes and implementation challenges of this new standard.

After joining this seminar, participants will gain knowledge about:

- What industries are likely to be affected the most
- How to identify a lease component from a contract
- How HKFRS 16 works – lessee accounting, lessor accounting and disclosure
- Challenges on the implementation of HKFRS 16

Date **Friday, 20 January 2017**

Time **7:00 p.m. – 8:30 p.m.**

Venue Hong Kong Institute of CPAs,
27/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong

Format Seminar

Language English

Fee HKICPA member or student: HK\$190 (online enrolment: HK\$180)
IA/ HKIAAT member or student: HK\$190
Non-member: HK\$330

Speakers **Mr. Timothy Lee**
Senior Manager, Capital Markets and Accounting Advisory Services Group, PricewaterhouseCoopers

Mr. Lee has approximately 15 years of experience providing accounting advisory, auditing and assurance, process improvement and project management services to Hong Kong and US listed companies, multinational companies, and private equity investors. He has extensive experience working on financial accounting and reporting issues associated with complex transactions, including adoption of new accounting standards (e.g. new leases standard (HKFRS 16) and revenue recognition standard (HKFRS 15)), carve out/ spin-off, restructuring, mergers and acquisitions, share-based compensation, and GAAP conversion (US GAAP and IFRS).

Miss Bronte Jim
Senior Manager, Capital Markets and Accounting Advisory Services Group, PricewaterhouseCoopers

Miss Jim has over 8 years of experience in providing practical and customized solutions to complex financial reporting and technical accounting issues under both IFRS and US GAAP faced by financial services and corporate clients, including lease accounting, financing transactions, derivatives and hedge accounting, debt restructuring and foreign currency matters. She also assists clients in risk management and treasury related matters.

Participants Professional accountants in business and practice

Competency* Accounting and financial reporting

Rating* Intermediate level

CPD hours 1.5

* Please refer to the [Institute's online CPD Learning Resource Centre](#) for descriptions of competency and rating.



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HKICPA Event Enrolment Form (For Support Programme)

Finance & Operations Department,
Hong Kong Institute of CPAs,
37/F, Wu Chung House, 213 Queen's Road East, Hong Kong

Payment & Enrolment Status Enquiry: 2287 7381
e-mail: finance@hkicpa.org.hk
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FOR OFFICE USE

Deadline: 7 working days before the date of the programme

No.	Membership		Full Name of Participant(s) (Block Letters)	Company	Email address ⁽²⁾ (Block Letters)	Programme Code	Fee (HK\$)
	No.	Status (1)					
1							
2							
3							
						Total (HK\$)	

☐ I am unemployed and not working. I am planning to rejoin the workforce.

The Institute reserves the right to allocate places to enable the enjoyment of more members in this event.

The Institute's decision is final. Applicant must submit the enrolment form 10 working days before the event.

Contact Person : _____ Tel No. : _____ Fax No. : _____ E-mail : _____

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- Notes:**
- Membership Status: **NP** = Non-Practising, **P** = Practising, **IA** = International Affiliate, **S** = Student, **HKIAAT** = HKIAAT Student or Member, **GAA** = GAA Passport holder, **NM** = Non-Member.
 - Confirmation of enrolment will be sent to you via email. You can check your enrolment status at "MyCPA" at www.hkicpa.org.hk. Unsuccessful enrolment will be notified with full refund.
 - NO ADMISSION TICKET will be issued. Please bring your HKICPA membership card or confirmation email for admission purpose.
 - All applications are on a first-come-first-served basis.
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 - All scheduled events will be cancelled and postponed to a date to be announced in the event of typhoon signal no. 8 or above or if a Black Rainstorm warning is hoisted. For details of bad weather arrangement for CPD programmes, please refer to the Institute's homepage.
 - The Institute reserves the right to change the venue, date, speaker or to cancel the event due to unforeseen circumstances.
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