



## Introducing IFRS 16 *Leases*

<b>Date &amp; Time</b>	25 April 2017, Tuesday 7:00 p.m. – 8:30 p.m.	
<b>Venue</b>	Hong Kong Institute of CPAs, 27/F., Wu Chung House 213 Queen's Road East, Wanchai, Hong Kong	
<b>Speaker</b>	Ms. Mimi Ho Senior Manager, KPMG China	
<b>CPD Credit hour</b>	1.5 hours	
<b>Event Code</b>	SCPD17042501 / TUE1704	
<b>Fee</b>	Member	HK\$190
	Non-member	HK\$330
<b>Language</b>	Cantonese with English terminology and handout	
<b>Competency</b>	Accounting and financial reporting	
<b>Rating</b>	Intermediate Level* - Sound understanding of the knowledge area. The ability to apply knowledge and skills to a range of situations and able to deal with new situations.	
<b>Highlights</b>	<p>The new lease accounting standard, IFRS/ HKFRS 16 <i>Leases</i> will be effective for annual reporting periods beginning on or after 1 January 2019. It replaces IAS/ HKAS 17 <i>Leases</i> and the related interpretations including IFRIC/ HK (IFRIC)-Interpretation 4 <i>Determining whether an arrangement contains a lease</i>. The new requirements will affect a wide variety of sectors, from airlines to retailers. The larger the lease portfolio, the greater the impact on key reporting metrics. All companies need to assess the impact on their business and analysts can also be expected to take a close interest.</p> <p>The purpose of this seminar is to give you a head start in understanding what the standard may mean for you. The speaker will explain the key requirements of the new standard, highlight areas that may result in a change in practice, and share some first impressions regarding the new model for lease accounting by lessees.</p> <p>This seminar is for preparers, auditors, CEOs, CFOs, professional accountants in business.</p>	

### About the speaker

**Mimi Ho**  
Senior Manager, KPMG in China

Mimi is a Senior Manager with KPMG in China based in HK. She has been an active trainer in IFRS to KPMG teams across China as well as external clients. In her role, Mimi also provides technical accounting advice to KPMG teams. She is a member of KPMG's Asia Pacific Topic Teams on Income tax as well as Leases.

# Introducing IFRS 16 Leases (25 April 2017)

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