

## Workshop on HKFRS 15 *Revenue from Contracts with Customers*

The new revenue accounting standard, HKFRS 15 *Revenue from Contracts with Customers*, will be effective for annual reporting periods beginning on or after 1 January 2018. Almost all companies will be affected by the new requirements in HKFRS 15 to some extent and the effect will vary depending on industry and current accounting practices.

This one-day workshop provides insights and practical tools to increase participant's understanding of the new requirements in HKFRS 15. The instructors will take you through the new requirements with illustrative examples and case studies. Participants are encouraged to discuss relevant considerations and treatments in applying the standard and responding to events requiring attention.

This workshop covers:

- In-depth learning of the new five-step approach
- Understand the solutions to common questions, such as how to define the contract, when to combine contracts and when and how to account for contract modifications; how to unbundle performance obligations; how to define contract price including variable consideration; how to measure performance using recognition methods
- Transition options
- Presentation and disclosure

Participants are recommended to attend the Institute's e-seminar: HKFRS 15 *Revenue from Contracts with Customers* (duration: 1.5 hours) before attending the workshop. For details, please refer to the <u>e-seminar</u>.

Event code	Date	Time	CPD credit hours	Venue
WSHP17091402	14 September 2017 (Thursday)	9:00am-5:00pm	7 hours	HKICPA Training Centre 27/F., Wu Chung House 213 Queen's Road East Wanchai, Hong Kong
WSHP17092001	20 September 2017 (Wednesday)	9:00am-5:00pm	7 hours	HKICPA Training Centre 27/F., Wu Chung House 213 Queen's Road East Wanchai, Hong Kong

## FeeHK\$840 for HKICPA member or student<br/>HK\$1,350 for non-member

Language Cantonese with English terminology and handout

**Competency** Accounting and financial reporting

Rating Intermediate Level\*

**Participants** Preparers, auditors, CEOs, CFOs, professional accountants in business.

\*Please click <u>here</u> for online registrations and refer to the <u>Institute's online CPD Learning Resource</u> <u>Centre</u> for descriptions of competency and rating.

## Workshop on HKFRS 15 *Revenue from Contracts with Customers* (September 2017)

	Finance & Operations Department, Hong Kong Institute of CPAs 37th Floor, Wu Chung House, 213 Queen's Road East, Hong Kong Fax no: 2893- 9853					
Name: (*Mr. / Mrs. / Ms.)						
Company name:	(if applicable)					
Position held:	Email:					
	(for enrolment confirmation purpose)					
Telephone No.:	Fax No.:					
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Please mark a " " " against the session(s) for which you wish to apply						
14 September 2017 [Event code: WSHP17091402]	20 September 2017 [Event code: WSHP17092001]					
Admission Fee: 🛛 HK\$ 840 per person (HKICPA members) per session						
HK\$ 1,350 per person (Non-HKICF	A members) per session					
Cheque (no) payable to "Hong Kong Institute of Certified Public Accountants" or "HKICPA"						
BOC HKICPA VISA     BOC HKICPA UnionPay	card D Other VISA / MasterCard					
Card Number:	Card Expiry Date (MM/YY):					
Cardholder's Name (block letters): Cardholder's S	Signature: Date:					
Payment receipt will be sent to your email address provided above one	e the payment is confirmed.					
<ul> <li>payment by cheque, the enrolment will only be processed upon recei</li> <li>5. Confirmation of enrolment will be sent to you via email. You can che Unsuccessful enrolment will be notified with full refund.</li> <li>6. If typhoon signal no.8 or above / Black rainstorm warning is hoisted admission fee will be refunded in the event of cancellation due to bad</li> <li>7. In normal circumstances, the seminar fee is non-refundable or non</li> </ul>	one reservation will be accepted. a by credit card. card should be valid with expiry date at least 1 month from the date of event. For ot of full payment. eck your enrolment status at "MyCPA" at <u>http://mas.hkicpa.org.hk/mycpa/login</u> . at or after 6:30 a.m. on the date of event, the activity will be cancelled. Your weather. For details, please refer to <u>Typhoon / Black rainstorm arrangement</u> . -transferrable upon receipt of payment by HKICPA. Should the seminar be vill be made according to your payment method. For credit card payment, refund t, refund will be mailed to your correspondence address.					
of the administration of the course on which you are enrolled. Such processing the application and related matters. In addition, the Inst intends to use the personal data of your name, email address and goods, services, facilities and events organized or provided by the receiving such materials at any time by logging in via the following may opt out of receiving such materials at any time by sending an	ocess and administration of courses/events/activities will be used for the purpose data collected may be accessible by the Institute's officers, persons or committees tute may use the collected data for statistical research and analysis. The Institute correspondence address to inform you, where relevant, of members' benefits, institute or other organizations. Members and registered students may opt out of ink <u>http://mas.hkicpa.org.hk/mycpa/communication/preference</u> . Non-members email to the Institute at <u>privacyofficer@hkicpa.org.hk</u> or a letter to the Institute's Institute, please go to <u>http://www.hkicpa.org.hk/en/service-tools/privacy-policy/</u> .					
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For non-member and firm payment by cheque, please	fill-in your postal address in case of refund:					
Name :	Name :					
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