

## 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
WSHP18022801	28 February 2018 (Wednesday)	9:00am - 5:00pm 7 hours HK 27. Qu	HKICPA Training Centre 27/F., Wu Chung House 213 Queen's Road East Wanchai,	
WSHP18031301	13 March 2018 (Tuesday)			Hong Kong

Fee	HK\$840 for HKICPA member or student			
	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.

## **Online Registrations:**

please click here or visit www.hkicpa.org.hk

Contact us: tls@hkicpa.org.hk ETHICS

REGULATIONS

\*Please refer here for descriptions of other competencies and ratings.

# Enrolmens will be accepted on a frist-come-first-served basis with priority given to the Institute's members.

## Workshop on HKFRS 15 *Revenue from Contracts with Customers* (February and March 2018)

	Finance & Operations Department, Hong Kong Institute of CPAs 37th Floor, Wu Chung House, 213 Queen's Road East, Hong Kong Fax no: 2893- 9853	untants
Name: (*Mr. / Mrs. / Ms.)	HKICPA Membership No.:	
Company name:	(if applicable	*)
Position held:	Email: Email:	
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Telephone No.:		
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28 Februay 2018 [Event code: WSHP18022801]	13 March 2018 [Event code: WSHP18031301]	
Admission Fee:  HK\$ 840 per person (HKICPA mem	bers) per session	
HK\$ 1,350 per person (Non-HKICP)	A members) per session	
Cheque (no) payable to "Hong	-	
□ BOC HKICPA VISA □ BOC HKICPA UnionPay		
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Payment receipt will be sent to your email address provided above on	e the payment is confirmed.	
<ul> <li>payment by cheque, the enrolment will only be processed upon receip</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 cancelled or postponed due to unforeseeable circumstances, refund will be made directly to your credit card account. For cheque paymen</li> <li>8. No unauthorized audio or video recording is allowed at CPD events</li> </ul>	one reservation will be accepted. by credit card. ard should be valid with expiry date at least 1 month from the date of event of full payment. eck your enrolment status at "MyCPA" at <u>http://mas.hkicpa.org.hk/mycpa/lo</u> at or after 6:30 a.m. on the date of event, the activity will be cancelled. You weather. For details, please refer to <u>Typhoon / Black rainstorm arrangement</u> transferrable upon receipt of payment by HKICPA. Should the seminar be <i>v</i> ill be made according to your payment method. For credit card payment, re- , refund will be mailed to your correspondence address.	o <u>gin</u> . ur <u>nt</u> . efund
of the administration of the course on which you are enrolled. Such processing the application and related matters. In addition, the Insti- intends to use the personal data of your name, email address and o goods, services, facilities and events organized or provided by the receiving such materials at any time by logging in via the following I may opt out of receiving such materials at any time by sending an e	becess and administration of courses/events/activities will be used for the pudata collected may be accessible by the Institute's officers, persons or commute may use the collected data for statistical research and analysis. The Institute or other organizations. Members and registered students may opt or ink <u>http://mas.hkicpa.org.hk/mycpa/communication/preference</u> . Non-memmail to the Institute at <u>privacyofficer@hkicpa.org.hk</u> or a letter to the Institute, please go to <u>http://www.hkicpa.org.hk/en/service-tools/privacy-pol</u>	nittees stitute s, out of bers te's
Payment & Enrolment Status Enquiry: 2287-7381 e-mail: finance@hkicpa.org.hk	Event Information Enquiry: 2287-7065 e-mail: tls@hkicpa.org.hk	
For non-member and firm payment by cheque, please	fill-in your postal address in case of refund:	
Name :	Name :	
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