



## Technical Update Evening: IFRS/HKFRS 15 *Revenue from Contracts with Customers*

IFRS/HKFRS 15 *Revenue from Contracts with Customers* is now effective. Companies have to implement the changes arising from the new revenue recognition requirements. Many of you should have probably worked through the five-step approach of the new revenue model.

This seminar will highlight the requirements of IFRS/HKFRS 15 that people may not already be aware of and share common misconceptions about applying the new revenue model. The speaker will take you through the agenda decisions of the IFRS Interpretations Committee and discussions of the IASB/FASB Joint Transition Resource Group for Revenue Recognition on selected topics of common interest. These materials often include information to help entities applying IFRS/HKFRS 15.

Major topics to be covered:

- Collectability assessment
- Identification of performance obligations in the contract
- Control principle
- Timing of revenue recognition

Event code	Date	Time	Venue
[Cancelled] SCPD18062501	25 June 2018 (Monday)	7:00pm – 8:30pm	HKICPA Training Centre 27/F, Wu Chung House, Wanchai, Hong Kong

<b>Speaker</b>	Ms. Winnie Chan, Associate Director, Standard Setting, HKICPA
<b>Language</b>	Cantonese with English Terminology and handout
<b>Fee</b>	HK\$190 for HKICPA member or student / HK\$330 for non-member
<b>Participants</b>	Auditors, preparers, CEOs, CFOs, professional accountants in business
<b>Competency*</b>	Accounting and Financial Reporting
<b>Rating*</b>	Intermediate level*
<b>CPD Credit Hour</b>	1.5 hours

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

### REGISTRATION

- Online registration is recommended, please click [here](#) or visit [www.hkicpa.org.hk](http://www.hkicpa.org.hk)
- To register offline (by post or by fax), please complete the enclosed enrolment form and return it with full payment to the Institute.
- Enrolments will be accepted on a first-come-first-served basis with priority given to the Institute's members.

# Technical Update Evening: IFRS/HKFRS 15 Revenue from Contracts with Customers (25 June 2018)

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Hong Kong Institute of  
Certified Public Accountants  
香港會計師公會

Name: (\*Mr. / Mrs. / Ms.) \_\_\_\_\_ HKICPA Membership No.: \_\_\_\_\_  
(if applicable)  
Company name: \_\_\_\_\_  
Position held: \_\_\_\_\_ Email: \_\_\_\_\_  
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[Contact information is used solely for communication of this particular event, without update to your member profile.]

Please mark a "✓" against the session(s) for which you wish to apply

Technical Update Evening: IFRS/HKFRS 15 Revenue from Contracts with Customers [SCPD18062501] -cancelled

**Admission Fee:** ☐ HK\$ 190 per person (HKICPA members) per session  
☐ HK\$ 330 per person (Non-HKICPA members) per session

**Event  
Cancelled**

☐ Cheque (no. \_\_\_\_\_) payable to "Hong Kong Institute of Certified Public Accountants" or "HKICPA"

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## Notes:

1. Please complete the Enrolment Form and return it to the Finance & Operations on or before the deadline, together with full payment.
2. Enrolment is accepted on a first-come-first-served basis. No telephone reservation will be accepted.
3. Registration by fax will ONLY be processed when payment is made by credit card.
4. Cash is strictly NOT accepted. For credit card payment, the credit card should be valid with expiry date at least 1 month from the date of event. For payment by cheque, the enrolment will only be processed upon receipt of full payment.
5. Confirmation of enrolment will be sent to you via email. You can check your enrolment status at "MyCPA" at <http://mas.hkicpa.org.hk/mycpa/login>. Unsuccessful enrolment will be notified with full refund.
6. If typhoon signal no.8 or above / Black rainstorm warning is hoisted at or after 2:30 p.m. on the date of event, the activity will be cancelled. Your admission fee will be refunded in the event of cancellation due to bad weather. For details, please refer to Typhoon / Black rainstorm arrangement.
7. In normal circumstances, the seminar fee is non-refundable or non-transferable upon receipt of payment by HKICPA. Should the seminar be cancelled or postponed due to unforeseeable circumstances, refund will be made according to your payment method. For credit card payment, refund will be made directly to your credit card account. For cheque payment, refund will be mailed to your correspondence address.
8. No unauthorized audio or video recording is allowed at CPD events.

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