

Accounting and financial reporting:

HKFRS 15 *Revenue from Contracts with Customers*

COURSE HIGHLIGHTS:

HKFRS 15 *Revenue from Contracts with Customers* became effective on 1 January 2018. The new standard introduces a five-step model which entities will need to apply when determining when to recognise revenue, and at what amount. HKFRS 15 also contains new qualitative and quantitative disclosure requirements regarding the nature, amount, timing and uncertainty of revenue arising from these contracts.

This seminar aims to illustrate the application of the 5-step approach introduced by HKFRS 15 using various practical examples, focusing on how certain new requirements and guidance may impact entities upon application of the standard, what are the transition options available, and discuss some of the potential misconceptions that entities may experience when implementing HKFRS 15.

*[This seminar is suitable for participants who already have basic knowledge on HKFRS 15 and want to delve deeper in the application of the standard. Participants who need basic knowledge or a refresher of HKFRS 15 are strongly advised to enrol in the **HKICPA e-seminar: Updates on Hong Kong Financial Reporting Standard – HKFRS 15 Revenue from Contracts with Customers (audio) (Programme code: ESEMETLS170501)** before attending the seminar]*

Speaker

Lawrence Tsi, Senior Manager, KPMG China

Lawrence is a senior manager at KPMG China's Department of Professional Practice. In his role, he provides technical accounting advice to KPMG teams and to external clients in the field of IFRS/HKFRS accounting standards. Lawrence had previously worked at KPMG Australia and United States and is a member of the Hong Kong Institute of Certified Public Accountants.

Language

Cantonese with English terminology and handout

Fee

HK\$150 for HKICPA members or students
HK\$330 for non-members

CPD hour

2 hours

Participants

Auditors, preparers, CEOs, CFOs, professional accountants in business

Rating

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

| Event code | Date | Time | Venue |
|----------------------------------------------|-------------------------------|-----------------|----------------------------------------------------------------------|
| SCPD18090401 Register Now | 4 September 2018 (Tuesday) | 6:30pm – 8:30pm | HKICPA Training Centre 27/F, Wu Chung House Wanchai, Hong Kong |

EVENT INFORMATION ENQUIRY:



22877065



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HKFRS 15 Revenue from Contracts with Customers (4 September 2018)

Finance & Operations Department,
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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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4 September 2018 – [Event code: SCPD18090401]

Admission Fee: ☐ HK\$ 150 per person (HKICPA members)
☐ HK\$ 330 per person (Non-HKICPA members)

☐ 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 6:30 a.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-transferrable 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.
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