

## Hong Kong Institute of CPAs HKFRS 16 Leases

The new lease accounting standard, HKFRS 16 *Leases* will be effective for annual periods beginning on or after 1 January 2019. It replaces HKAS 17 *Leases* and related interpretations including HK(IFRIC)-Interpretation 4 *Determining whether an arrangement contains a lease*. This new leasing standard introduced a new model for lease accounting by lessees which will impact the balance sheet, income statement and cash flows of all companies with lease agreements regardless of the industry that the company operates in. Companies need to determine the extent of the accounting impact as soon as possible to manage the consequential business implications and analysts can also be expected to take a close interest.

A series of HKICPA seminar and workshops on HKFRS 16 are available for participants to learn the key concepts of the new standard and how to apply them through a range of activities and exercises.

Topic and Programme code	Date and time	Format/ Language	Venue	Fee
HKFRS 16 "Leases" – Fundamental Concepts Seminar <i>(Note)</i>  <b>[SCPD18011701]</b>	17 January 2018 7:00pm – 8:30pm  (CPD hours: 1.5)	Seminar/ English	HKICPA Training Centre  27/F, Wu Chung House, Wanchai, Hong Kong	<ul style="list-style-type: none"> <li>• HK\$190 for HKICPA member or student</li> <li>• HK\$325 for non-member</li> </ul>
HKFRS 16 "Leases" – Deep Dive Workshop on transition options  <b>[WSHP18011902]</b>	19 January 2018 9:30am – 12:30pm  (CPD hours: 3.0)	Workshop/ English	HKICPA Training Centre  27/F, Wu Chung House, Wanchai, Hong Kong	<ul style="list-style-type: none"> <li>• HK\$420 for HKICPA member or student</li> <li>• HK\$680 for non-member</li> </ul>
HKFRS 16 "Leases" – Deep Dive Workshop on transition options  <b>[WSHP18012201]</b>	22 January 2018 9:30am – 12:30pm  (CPD hours: 3.0)	Workshop/ Cantonese with English handout and terminology	HKICPA Training Centre  27/F, Wu Chung House, Wanchai, Hong Kong	<ul style="list-style-type: none"> <li>• HK\$420 for HKICPA member or student</li> <li>• HK\$680 for non-member</li> </ul>

**Note:** This seminar is a pre-requisite for the Deep Dive Workshop on Transition Options. Participants of the Workshop are suggested to enroll for this course if they have not already attended the previous fundamentals concept seminars held in March 2016, April 2017 or the Institute's 2017 Annual Accounting Update Conference. The course also serves as a refresher for those that have attended the abovementioned seminars before.

### About the programmes

<b>Competency</b>	Accounting and financial reporting*
<b>Rating</b>	Intermediate Level*
<b>Targeted Participants</b>	The seminar and workshops is suited for auditors, analysts, accounting/finance personnel and CFOs.
<b>Format</b>	<p>Our seminar is a lecture-style delivery to large group of participants aiming at information dissemination and knowledge sharing. Participants would be engaged through polling and questioning.</p> <p>Our workshop encourages interactive-learning through facilitator-led discussion and exercises in small group which provides opportunities for participants to explore the subject matter in more detail.</p>

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



### HKFRS 16 "Leases" – Fundamental Concepts Seminar (English)

Programme code: [SCPD18011701]

The seminar will cover key requirements of HKFRS 16 "Leases", highlight areas that may result in a change in practice, and share some insights regarding the new model for lease accounting by lessees.

#### Speakers

**Sanel Tomlinson**, Partner, KPMG

Sanel Tomlinson is a partner at KPMG China. In her role she provides training and technical accounting advice to KPMG teams and external clients particularly in the field of IFRS accounting standards and other aspects of corporate reporting. Sanel is a member of the Financial Reporting Standards Committee of the Hong Kong Institute of Certified Public Accountants (HKICPA) and a member of the Hong Kong Institute of Directors.

**Mimi Ho**, Senior Manager, KPMG

Mimi is a Senior Manager with KPMG 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.

### HKFRS 16 "Leases" – Deep Dive Workshop on transition options (English)

Programme code: [WSHP18011902]

### HKFRS 16 "Leases" – Deep Dive Workshop on transition options (Cantonese)

Programme code: [WSHP18012201]

The workshop targets audience who have acquired basic understanding on HKFRS 16 and wish to gain hands-on knowledge on how to apply the transition options under the new standard. It starts with a brief overview of the key principles, followed by deep dive into transition options. Participants will have an opportunity to practise learnings through a number of practical case studies.

#### Speakers

**Sanel Tomlinson**, Partner, KPMG

**Mimi Ho**, Senior Manager, KPMG



## HKFRS 16 Leases

Name: (\*Mr. / Mrs. / Ms.) \_\_\_\_\_ HKICPA Membership No.: \_\_\_\_\_  
(if applicable)

Company name: \_\_\_\_\_

Position held: \_\_\_\_\_ Email: \_\_\_\_\_  
(for enrolment confirmation purpose)

Telephone No.: \_\_\_\_\_ Fax No.: \_\_\_\_\_

[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]

Topic and Programme code	Date	Fee (per session)
HKFRS 16 "Leases" – Fundamental Concepts Seminar [SCPD18011701]	17 January 2018	HK\$190 for HKICPA member or student
		HK\$325 for non-member
HKFRS 16 "Leases" – Deep Dive Workshop on transition options [WSHP18011902]	19 January 2018	HK\$420 for HKICPA member or student
		HK\$680 for non-member
HKFRS 16 "Leases" – Deep Dive Workshop on transition options [WSHP18012201]	22 January 2018	HK\$420 for HKICPA member or student
		HK\$680 for non-member

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### Notes:

- Please complete the Enrolment Form and return it to the Finance & Operations on or before the deadline, together with full payment.
- Enrolment is accepted on a first-come-first-served basis. No telephone reservation will be accepted.
- Registration by fax will ONLY be processed when payment is made by credit card.
- 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.
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- 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.
- 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.
- No unauthorized audio or video recording is allowed at CPD events.

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