

Property, Infrastructure and Construction  
Evening seminar:

**FULL**

(PICIG)



## IFRS/HKFRS 16 *Leases* – Impact on the property, infrastructure and construction industries

In January 2016, The International Accounting Standards Board ("IASB") issued International Financial Reporting Standard ("IFRS") 16 *Leases* in order to address the public concern on current accounting standards for leases, especially those relating to the lack of transparency of information about lease obligations. Subsequently in May 2016, the Institute also issued the same standard, [HKFRS 16 \*Leases\*](#), to maintain convergence with IFRS.

IFRS/HKFRS 16 *Leases*, which replaces IAS/HKAS 17 *Leases*, will come into effect for annual financial periods beginning on or after 1 January 2019. This seminar will highlight the requirements of IFRS/HKFRS 16, which will cover:

- ✧ Scope of the new standard with a focus on its impact on the property, infrastructure and construction industries
- ✧ Accounting model for lessees
- ✧ Relevant implementation issues

### Speaker

**Mr. Byron Khoo**

Partner, Assurance – Professional Practice  
Ernst & Young

### Date & Time

**23 July 2018, Monday**  
**6:30 p.m. – 8:00 p.m.**

### Venue

HKICPA, 27th Floor, Wu Chung House  
213 Queen's Road East, Wanchai, Hong Kong

### Language

English

### Fee

\$150 (HKICPA member)  
\$330 (non-HKICPA member)  
(refreshment will be provided at 6:00 p.m.)

### CPD hours

1.5 hours

### Competency\*

Accounting and financial reporting

### Rating\*

Intermediate level

### Enrolment deadline

**16 July 2018**

### Registration

**Enrol online** or complete the enrolment form and return it with full payment by the enrolment deadline.

Enrolments will be accepted on a first-come-first-served basis.

\* Details of [Competency and Rating](#) information



Property, Infrastructure and Construction Interest Group (PICIG)  
Evening seminar:

**IFRS/HKFRS 16 Leases – Impact on the property,  
infrastructure and construction industries**

**ABOUT THE SPEAKER**

**Mr. Byron Khoo**

Partner, Assurance – Professional Practice  
Ernst & Young

Mr. Khoo is a Hong Kong based US Capital Markets Partner at Ernst & Young ("EY"). He has over 20 years of experience in cross border capital markets transactions and initial public offerings in the United States.

Mr. Khoo is also EY's Asia Pacific Area Deputy IFRS Leader. He has extensive experience in the application of IFRS and US GAAP in the Asia Pacific region and he is a subject matter specialist in the revenue recognition, leases, and financial instruments accounting standards under both IFRS and US GAAP.



**Property, Infrastructure and Construction  
Evening Seminar:**

**IFRS/HKFRS 16 Leases – Impact on  
infrastructure and construction industries**

**Enrolment Form**

**23 July 2018**

(Enrolment deadline: 16 July 2018)

**FULL**

**Online registration is recommended**

Event Code: SCPD18072301

**Finance & Operations Department,  
Hong Kong Institute of CPAs**

37th Floor, Wu Chung House,  
213 Queen's Road East, Hong Kong.

Fax no: 2893 9853

Confirmation of enrolment will be sent to you via email. You can check your enrolment status at "My CPA" at [www.hkicpa.org.hk](http://www.hkicpa.org.hk).  
Unsuccessful enrolment will be notified with full refund.

*[Contact information below is used solely for communication of this particular event, without update to your member profile]*

Please use BLOCK letters

Name (Mr./ Mrs./ Ms): \_\_\_\_\_ Membership no.: \_\_\_\_\_

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

Position: \_\_\_\_\_ Email <sup>(Note 4)</sup>: \_\_\_\_\_

Telephone no.: \_\_\_\_\_ Mobile no.: \_\_\_\_\_

*(Please tick the appropriate box)*

<b>Fee:</b>	<input type="checkbox"/> <b>HKICPA Member:</b> \$150	<input type="checkbox"/> <b>non-HKICPA Member:</b> \$330
<input type="checkbox"/> Cheque (no. _____) payable to "Hong Kong Institute of Certified Public Accountants" or "HKICPA"		
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Card Number:	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Card Expiry Date (MM/YY): <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
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<ul style="list-style-type: none"> <li>For credit card payment the card should be valid with expiry date at least 1 month from the date of event.</li> <li>Payment receipt will be sent to your email address provided above once the payment is confirmed.</li> </ul>		

**Notes:**

- Enrolment for the activity is accepted on a first-come-first served basis.
- Full payment must be made before your enrolment will be processed. No telephone reservation will be accepted.
- Application by fax will ONLY be accepted when payment is made by credit card. Cash is strictly not accepted.
- Confirmation of enrolment will be sent to you via email before 19 July 2018. You can check your enrolment status at "MyCPA" at [www.hkicpa.org.hk](http://www.hkicpa.org.hk). Unsuccessful enrolment will be notified with full refund.
- In normal circumstance, the admission fee is non-refundable or non-transferrable upon receipt of payment by HKICPA. Should the event be cancelled or postponed due to unforeseen circumstance, 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.
- Bad weather arrangement:** When the typhoon signal no. 8 or above / black rainstorm warning is hoisted, as announced by the Hong Kong Observatory, at or after 2:30 p.m. on the date of event, the event will be cancelled.
- The Institute reserves the right to change the venue, date, speaker, and/or rundown of the event due to unforeseen circumstances.

**Personal Data:** Your personal data collected from the enrolment process and administration of courses/events/activities will be used for the purpose of the administration of the course/event/activity on which you are enrolled ("Event"). Such data collected may be accessible by the Institute's officers, persons or committees processing the application and related matters. In addition, the Institute may use the collected data for statistical research and analysis. By submitting this Enrolment Form, you understand and agree that the Institute may provide your personal data above to co-organisers/service providers in or outside Hong Kong for the purpose relating to the Event. The Institute intends to use the personal data of your name, email address and correspondence address to inform you, where relevant, of members' benefits, goods, services, facilities and events organized or provided by the Institute or other organizations. Members and registered students may opt out of receiving such materials at any time by logging in via the following link <https://www.hkicpa.org.hk/en/members-area/comm-preference/>. Non-members may opt out of receiving such materials at any time by sending an email to the Institute at [privacyofficer@hkicpa.org.hk](mailto:privacyofficer@hkicpa.org.hk) or a letter to the Institute's privacy officer. For more information about the privacy policy of the Institute, please go to <http://www.hkicpa.org.hk/en/service-tools/privacy-policy/>.

**Payment & Enrolment Status Enquiry: 2287 7379**

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**Event Information Enquiry: 2287 7386 (Natalie Cheung)**

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For non-member and firm payment by cheque, please fill in your postal address for refund in case the event is full or cancelled.

Name :	Name :
Address :	Address :