

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:



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

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

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Position held: _____ Email: _____
(for enrolment confirmation purpose)

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Notes:

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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](#).
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