



Accounting and financial reporting: HKFRS 16 *Leases*

HKFRS 16 *Leases* is effective for annual periods beginning on or after 1 January 2019. It replaces HKAS 17 *Leases* and the related Interpretation HK(IFRIC)-Interpretation 4 *Determining whether an arrangement contains a lease*. The new Standard introduces a single lessee accounting model that will require lessees to recognise assets and liabilities for all leases with limited exceptions. Most lessees will find that the new Standard introduces significant changes that impact their balance sheet, income statement and cash flows.

COURSE HIGHLIGHTS:

Both a HKICPA seminar and workshop on HKFRS 16 are available for participants to learn the new requirements of HKFRS 16 and how to apply the Standard through a range of practical examples and exercises.

The seminar will provide an overview of the requirements of HKFRS 16 and how these differ from HKAS 17, and include practical examples on hot topics such as determining discount rates and lease terms.

The workshop will go into more detail on application of HKFRS 16 by providing practical examples on key implementation issues and for the new disclosure requirements. The workshop will also highlight key considerations in the selection of transition methods on initial application of the Standard, including areas where significant cost savings can be made.

Note: Workshops target audiences who have acquired basic understanding on HKFRS 16. Participants of the Workshops are suggested to enrol in the seminar 'New requirements under HKFRS 16' or the **e-seminar 'Updates on Hong Kong Financing Reporting Standard – HKFRS 16 Leases'** (Event code: ESEMETLS180201) as a pre-requisite for the Workshops.

Topic	Programme	Date and Time	Format/ Language	Venue	Fee
New requirements under HKFRS 16	Seminar [SCPD19052901]	29 May 2019 7:00 pm – 8:30 pm (CPD hours: 1.5)	Seminar / Cantonese with English handout and terminology	HKICPA Training Centre 27/F, Wu Chung House, Wanchai, Hong Kong	HK\$150 for HKICPA member or student HK\$330 for non-member
How to apply HKFRS 16 <i>(Note)</i>	Workshop [WSHP19053001]	30 May 2019 9:00 am – 12:30 pm (CPD hours: 3.5)	Workshop/ Cantonese with English handout and terminology	HKICPA Training Centre 27/F, Wu Chung House, Wanchai, Hong Kong	HK\$420 for HKICPA member or student HK\$680 for non-member
	Workshop (Re-run) [WSHP19062701]	27 June 2019 9:00 am – 12:30 pm (CPD hours: 3.5)			

Note: Please bring along your calculator for the workshop as calculation exercises will be included.



ABOUT THE SPEAKER:

Candy Fong

Candy is a partner of Foremost Advisers Limited, a firm providing a wide range of technical accounting services to listed companies and CPA firms. Candy has more than 18 years of experience in applying HKFRSs/IFRSs. She is a member of HKICPA's Financial Reporting Standards Committee and of a number of HKICPA accounting advisory panels including revenue recognition, financial instruments and business combination. Candy is a regular speaker on IFRS/HKFRS application and has many years of experience in sharing with companies on how to apply IFRSs/HKFRSs.

About the programme:

Competency	Accounting and financial reporting
Rating	Intermediate Level*
Participants	Auditors, preparers, CEOs, CFOs, professional accountants in business

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

EVENT INFORMATION ENQUIRY:



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HKFRS 16 Leases (May and June 2019)

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Hong Kong Institute of
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Position held: _____ Email: _____
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Please mark a "✓" against the session(s) for which you wish to apply

Please mark a "✓" against the session(s) for which you wish to apply	
Seminar:	Workshops:
<input type="checkbox"/> 29 May 2019 [Event Code: SCPD19052901]	<input type="checkbox"/> 30 May 2019 [Event Code: WSHP19053001]
	<input type="checkbox"/> 27 June 2019 [Event Code: WSHP19062701] - Re-run workshop
Admission Fee: Seminar: <input type="checkbox"/> HK\$ 150 per person (HKICPA members) <input type="checkbox"/> HK\$ 330 per person (Non-HKICPA members) Workshops: <input type="checkbox"/> HK\$ 420 per person (HKICPA members) per session <input type="checkbox"/> HK\$ 680 per person (Non-HKICPA members) per session	
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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.
- 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.
- If typhoon signal no.8 or above / Black rainstorm warning is hoisted at or after 6:30 a.m on the date of workshop / 2:30 pm on the date of seminar, 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.

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 on which you are enrolled. 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. 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 <http://mas.hkicpa.org.hk/mycpa/communication/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 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/>.

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