

# Accounting and financial reporting: HKFRS 16 *Leases (Re-run)*

# FULL

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:

The seminar on HKFRS 16 provides an opportunity for participants to learn the new requirements of HKFRS 16 and how to apply the Standard.

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.

Topic	Programme	Date and Time	Format/ Language	Venue	Fee
New requirements under HKFRS 16	SCPD19091201	12 September 2019 7:00 pm – 9:00 pm  (CPD hours: 2)	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

## 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:

<b>Competency</b>	Accounting and financial reporting
<b>Rating</b>	Intermediate Level*
<b>Participants</b>	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:



2287-7065



[tls@hkipa.org.hk](mailto:tls@hkipa.org.hk)

# HKFRS 16 Leases (Re-run)

## (12 September 2019)

Finance & Operations Department,  
Hong Kong Institute of CPAs  
37th Floor, Wu Chung House,  
213 Queen's Road East, Hong Kong  
Fax no: 2893- 9853



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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Please mark a "✓" against the session(s) for which you wish to apply	
<input type="checkbox"/>	12 September 2019 [Event Code: SCPD19091201]

### Admission Fee:

Seminar: ☐ 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"

☐ BOC HKICPA VISA ☐ BOC HKICPA UnionPay card ☐ Other VISA / MasterCard

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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 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.

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**Event Information Enquiry:** 2287-7065

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