



Accounting and financial reporting:

HKFRS 15: Sharing application experience

HKFRS 15 *Revenue from Contracts with Customers* establishes a comprehensive framework for determining when to recognise revenue and how much revenue to recognise. The Standard is effective since 1 January 2018.

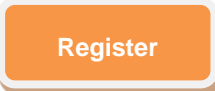
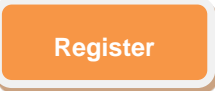
COURSE HIGHLIGHTS:

HKFRS 15 has been applied for over a year. This workshop will run through common examples of applying HKFRS 15, including misconceptions or misapplication of the Standard.

The workshop will start with a brief recap of key HKFRS 15 requirements. It will then share with participants some real-life scenarios and discuss how to apply the requirements to these real-life scenarios, for example principal versus agent considerations, assessment of whether revenue is recognised over time or at a point in time and application issues when revenue is determined to be recognised over time. The workshop will also highlight the new disclosure requirements and share best practice.

Participants will be required to participate in discussions or share their experience in applying the Standard.

Note: This workshop is suitable for professionals who already are familiar with or applying HKFRS 15. Participants who do not have a basic understanding of HKFRS 15 are requested to enrol in the e-seminar '**Updates on Hong Kong Financing Reporting Standard – HKFRS 15 Revenue from Contracts with Customers**' (Event code: ESEMETLS170501) as a pre-requisite for this workshop.

Programme	Date and Time	Language	Venue	Fee
Workshop [WSHP19111301] 	13 November 2019 2:00 pm – 5:00 pm (CPD hours: 3)	Cantonese with English handout and terminology	HKICPA Training Centre 27/F, Wu Chung House, Wanchai, Hong Kong	HK\$600 for HKICPA member or student HK\$900 for non-member
Workshop (Re-run) [WSHP19121601] 	16 December 2019 9:30 am – 12:30 pm (CPD hours: 3)			

Note: Please bring along your calculator for the workshop as calculation exercises may 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 also 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
Format	Our workshop encourages interactive-learning through discussion and exercises in small group which provides opportunities for participants to explore the subject in more detail

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

PAYMENT & ENROLMENT STATUS ENQUIRY:



2287-7381



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HKFRS 15: Sharing application experience (November and December 2019)

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Please mark a "✓" against the session(s) for which you wish to apply

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13 November 2019 [Event Code: WSHP19111301]	16 December 2019 (Re-run) [Event Code: WSHP19121601]
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Admission Fee: HK\$ 600 per person (HKICPA members / students) per session
 HK\$ 900 per person (Non-HKICPA members) per session

Cheque (no. _____) payable to "Hong Kong Institute of Certified Public Accountants" or "HKICPA"

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Notes:

1. Please complete the Enrolment Form and return it to the Finance & Operations on or before the deadline, together with full payment.
2. Enrolment is accepted on a first-come-first-served basis. No telephone reservation will be accepted.
3. Registration by fax will ONLY be processed when payment is made by credit card.
4. 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.
5. 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.
6. All scheduled events will be cancelled and postponed to a date to be announced in the event of typhoon signal no. 8 or above or if a Black Rainstorm warning is hoisted. For details of [bad weather arrangement](#) for CPD programmes, please refer to the Institute's homepage.
7. 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.
8. No unauthorized audio or video recording is allowed at CPD events.

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