



## Accounting and financial reporting:

# HKFRS 15: Sharing application experience (Re-run)

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.

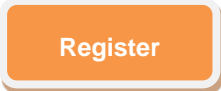
### COURSE HIGHLIGHTS:

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
<b>Workshop</b> [WSHP19111301] 	<del>13 November 2019</del> <del>2:00 pm – 5:00 pm</del>  10 February 2020 9:30 am – 12:30 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

*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:

<b>Competency</b>	Accounting and financial reporting
<b>Rating</b>	Intermediate Level*
<b>Participants</b>	Auditors, preparers, CEOs, CFOs, professional accountants in business
<b>Format</b>	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



[finance@hkicpa.org.hk](mailto:finance@hkicpa.org.hk)

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## (10 February 2020)

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: \_\_\_\_\_  
(for enrolment confirmation purpose)

Telephone No.: \_\_\_\_\_ Fax No.: \_\_\_\_\_

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

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

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**10 February 2020**  
**[Event Code: WSHP19111301]**

**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"

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

Card Number: \_\_\_\_\_ Card Expiry Date (MM/YY): \_\_\_\_\_

Cardholder's Name (block letters): \_\_\_\_\_ Cardholder's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Payment receipt will be sent to your email address provided above once the payment is confirmed.

### 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.

**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](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:** 2287-7381  
e-mail: [finance@hkicpa.org.hk](mailto:finance@hkicpa.org.hk)

**Event Information Enquiry:** 2287-7065  
e-mail: [tls@hkicpa.org.hk](mailto:tls@hkicpa.org.hk)

For non-member and firm payment by cheque, please fill-in your postal address in case of refund:

Name :	Name :
Address :	Address :