



E-learning: How to apply HKFRS 16 *Leases* and the recent amendment

Event Code: ESEMETLS21092101

COURSE HIGHLIGHTS:

HKFRS 16 *Leases* became 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.

In June 2020, the HKICPA issued *Covid-19-Related Rent Concessions*, an amendment to HKFRS 16. The amendment permits lessees, as a practical expedient, not to assess whether particular rent concessions occurring as a direct consequence of the Covid-19 pandemic are lease modifications and instead to account for those rent concessions as if they were not lease modifications. This amendment does not affect lessors.

This webinar will provide an overview of the key accounting requirements of HKFRS 16. It will share with participants some practical issues in applying HKFRS 16 using real-life scenarios and discuss how to apply the requirements to these scenarios.

This webinar will also cover the amendment to HKFRS 16 and walk through with participants how to apply the amendment to common real-life examples.

Date	Language	CPD hours	Fee
21 September 2020 (Enrolment from 12 March 2021)	<ul style="list-style-type: none">Cantonese with English handout and terminology	<ul style="list-style-type: none">1.5 CPD hours	<ul style="list-style-type: none">\$150 (HKICPA members/student members, and IA)\$330 (non-members)

ABOUT THE SPEAKER:

Jacky Lai

Mr. Lai is an Assurance Partner at Ernst & Young. He has extensive experience in providing professional services to clients from different markets and in a wide range of industries, including retail and consumer products, food and beverage, environmental energy, construction, and manufacturing. He is also experienced with initial public offerings, including advising on cross border listing procedures.

Mr. Lai is currently the committee member of the HKICPA's Professional Development Committee, Professional Conduct Committee, and Registration and Practicing Committee. He is a regular speaker at seminars and forums on various topics such as financial reporting and capital market development.



ABOUT THE PROGRAMME:

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

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