



線上講座 – A 股企業 IPO 中新收入準則實施一般要求

根據財政部的規定，A 股企業自 2020 年 1 月 1 日起全面執行新收入準則《企業會計準則第 14 號—收入》，新收入準則與《國際財務報告準則第 15 號—與客戶之間的合同的收入》（IFRS15）趨同。隨著中國資本市場的不斷發展，新收入準則對上市公司的財務報告和業務運營產生著重要影響。

為了讓廣大公會會員更好地理解新收入準則對 A 股企業 IPO 的影響，並為未來的財務決策做好準備，香港會計師公會特邀德勤中國鑒證部門會計戰略規劃服務總監王高慧女士，為公會會員詳細解讀新收入準則的具體要求和執行指南，介紹新收入準則的制定背景、實施新準則時可能面臨的挑戰和實踐經驗分享，以及新收入準則對財務報告和企業業務模式、合同談判及內部控制等方面的潛在影響等。

Date Thursday, 29 June 2023

Time 15:30 – 17:00

CPD 1.5 hours

Participation Fee Free of charge

Enrolment Deadline 23 June 2023

Please enrol online.

Notes:

Webinar Information & enrolment enquiry:

Tel: (86) 010 6211 6628

Email: mainlandchina@hki CPA.org.hk

1. **Enrolments are exclusive to HKICPA members and will be accepted on a first-come-first-served basis.**
2. Confirmation will be issued **by email** to successful enrollees **on or before 23 June 2023.**

Personal Data: Your personal data collected from the enrolment process and administration of courses 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 and, if applicable, for validation of CPD hours. The Institute intends to use the personal data of your name, email address and correspondence address to inform you, where relevant, of CPD activities, 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 <https://mas.hki CPA.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@hki CPA.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.hki CPA.org.hk/en/service-tools/privacy-policy/>.