



Think Ahead

Wednesday, 16 January 2019

18.45 Registration  
19.00 Seminar begins  
20.00 Q & A session  
20.30 End

Fee (HK\$)

ACCA Member (online enrolment).....100  
ACCA Member/ Affiliate..... 110  
(NO refreshments would be provided)

Language: Cantonese (supplemented with handouts in English)

Enrolment Deadline: 4 January 2019

\*\*\*This seminar is under ACCA's Subsidy CPD Scheme.\*\*\*

Competency:



Technical and ethical competencies (TEQ)

Click here to know ACCA Seven Professional Quotients for success in modern business

Venue: CityU SCOPE Admiralty Learning Centre, Rm UT, 8/F, United Centre, 95 Queensway, Admiralty, Hong Kong

Organised by: Professional Development Sub-committee, ACCA Hong Kong

technical seminar

# IFRS 16 – LEASES (PART II) (RERUN)

1.5 CPD units  
TS20190116

The IASB published IFRS 16 Leases in January 2016 with an effective date of 1 January 2019. The new standard requires lessees to recognize nearly all leases on the statements of financial position that reflect their right to use assets for certain period of time and the associated liabilities for rental payment. What are the impacts on business operation and financial reporting?

In this seminar, we will further explore other features of IFRS 16 including the following:

1. Overview and recap of part 1
2. Variable lease payment – link to index or sales
3. Lease of low value assets and portfolio application
4. Lease modifications
5. Subleases
6. Sale-and-lease-back still an option?
7. Subsequent measurement

Remarks:  
ACCA Technical Seminar on IFRS 16 – Leases (Part I) (Rerun) was organised on 30 October 2018.

SPEAKER

Ms Eunice Chu, FCCA, Head of Policy, ACCA Hong Kong

Eunice is responsible for elevating ACCA's brand equity through stakeholders' engagement, speaking in forums and training events, conducting research projects, article contribution and media commentaries. She is the moderator of the annual ACCA Hong Kong CFO Summit and speaker of various business events.

Through collaboration with Big 4, universities, educational institutions and professional

bodies, Eunice is responsible for driving research projects contributing to the development of accounting profession and business community in Hong Kong. She is the co-author of various research reports including 'Understand the new cyber reality', 'Hong Kong's Automated Future – An RPA Guide for Finance Functions', and 'Greater Bay Area Opportunities – Capitalising Hong Kong's Unique Edge'. Her work supports ACCA's thought leadership agenda.

Besides her research work, Eunice also assists ACCA's advocacy and educational

work, giving presentation and training sessions on financial reporting, corporate governance and professional ethics issues in Hong Kong, Vietnam and Cambodia.

Prior to joining ACCA Hong Kong, Eunice gained extensive senior finance management experience through working as the Regional Finance Director of a US-listed company and a Fortune 500 multinational corporation for over a decade, overseeing over 11 territories in Asia Pacific and Middle East region. And she had also worked as an auditor in PwC before.



Online CPD courses are offered to ACCA members to help meet their needs in professional development. These courses are provided in collaboration with the following providers:

The Open University of Hong Kong (OUHK)

Courses and modules are derived from the courses in the Master of Laws (LLM) in Chinese Business Law, Master of Business Administration and Master of Professional Accounting programmes.

Shanghai National Accounting Institute (SNAI)

Directly affiliated to and constructed by the Ministry of Finance. The Distance Education Network of SNAI, a key finance and economic website, established an ACCA online learning platform.

EasyFinance

EasyFinance Management Consulting Co Ltd focuses on the distribution of financial management knowledge. "Financial Studio" provides a series of

training opportunities to improve finance team management competence and multi-dimensional communication skills.

We are also working with e-learning providers such as accountingcpd.net and BPP to bring you flexible, interactive and affordable CPD opportunities that are globally relevant. Please visit <http://www.accaglobal.com/hk/en/member/member-networks/hk-networks/cpd-online.html>.

For any queries, please call ACCA Hong Kong on 2524 4988 (press 3, then press 2) or by email to [hkinfo@accaglobal.com](mailto:hkinfo@accaglobal.com).

ACCA CPD Resources

Keeping your knowledge up-to-date and making a commitment to your CPD are important aspects of your professional career. This can be a challenge, with ever-increasing commitments and tasks competing for our time. To help, we have a wide range of CPD resources available to you, that include events and courses, CPD articles and

Accounting and Business articles. Please visit <http://www.accaglobal.com/hk/en/member/cpd/resources.html> for the CPD resources.

\*\*\*ACCA's Subsidy CPD Scheme\*\*\*

To support our members, ACCA Hong Kong has rolled out the Subsidy CPD Scheme starting from July 2018. For selected CPD events, three percent of seats are open on a complimentary and first-come, first-served basis to members who are currently entitled to reduced subscription and retired members on ACCA's register. ACCA Hong Kong reserves the right to determine which CPD events are included under the Subsidy CPD Scheme.

ROOM 1901 19/F  
WORLD WIDE HOUSE  
19 DES VOEUX ROAD CENTRAL HONG KONG  
香港 中環德輔道19號 環球大廈19樓1901室

T 電話 852 2524 4988  
F 傳真 852 2522 2356  
(For enrolments only)  
(只供報名專用)

[hkinfo@accaglobal.com](mailto:hkinfo@accaglobal.com)  
[www.accaglobal.com](http://www.accaglobal.com)

**Participants' Particulars** (Please use **ENGLISH BLOCK** letters to complete the form)

Name of Participant		Membership No (if any)							
ACCA Status of Participant	Member / Affiliate / Member joining via Subsidy CPD Scheme <sup>1</sup> (Please circle where appropriate)								
Company		Position							
Email (for confirmation) <sup>(see note 9)</sup>		Tel		Mobile No (for emergency)					
If the enrolment of your accompanying guest, if any, is unsuccessful, do you still prefer to process your enrolment? Y/ N <sup>1</sup>									
Name of Participant		Membership No (if any)							
ACCA Status of Participant	Member / Affiliate / Member joining via Subsidy CPD Scheme <sup>1</sup> (Please circle where appropriate)								
Company		Position							

<sup>1</sup> Member joining via Subsidy CPD Scheme must be entitled to reduced subscription or a retired member on ACCA's register currently.

**If the contact person is different from the above, please provide the details here**

Contact person		Tel		Mobile No (for emergency)					
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**Fee**

	No. of participant(s)	Total
HK\$110 (ACCA Member/Affiliate) <sup>1</sup>		
<b>Grand Total:</b>		<b>\$</b>

**Payment Method<sup>2</sup>**

<input type="checkbox"/> Cheque (payable to "The Association of Chartered Certified Accountants")										
Cheque No.		Bank								
<input type="checkbox"/> Visa / <input type="checkbox"/> MasterCard *										
Card No.								Expiry Date (MM / YY)		
Cardholder's Name (please print)			Cardholder's signature					Date		

Please tick the appropriate box

**Important notes:**

- This seminar is for ACCA members and affiliates only.
- ACCA Hong Kong reserves the right to cancel or make any changes to the event. No refund will be made unless the event is cancelled.
- Enrolment by fax is ONLY acceptable for payments by credit cards. Only VISA and MASTERCARD will be accepted. Please fax to 852 2522 2356.
- For cheque payment, a cheque MUST be attached to the completed enrolment form; otherwise the enrolment will be rejected.
- Please issue separate cheques for different seminars/workshops and/ or activities you enrol, otherwise ACCA Hong Kong reserves the right to reject the enrolment.
- To facilitate the orderly allocation of enrolments via online, fax and mail, valid applications will be processed on a first-come-first-served basis for enrolments through each individual means. ACCA reserves the absolute right to make adjustments to the allocation of enrolments between different application channels in response to prevailing application status. In case the event is over-subscribed, the priority of enrolments will be given in the following order: ACCA Members and Affiliates.
- Members must fill in their membership no. for verification of their status. Enrolment forms with incomplete information will not be accepted.
- Each enrollee will be notified via EMAIL of the result of their application for enrolment within five working days after the deadline of enrolment.
- If you do not have an email address for receiving the seminar/workshop confirmation, please provide your fax no. here: \_\_\_\_\_
- If you do not receive any notifications regarding the enrolment status prior to the commencement of the event, please contact the ACCA office. All unsuccessful application forms will be shredded after the event unless those which are paid by cheque will be returned to the enrollees.
- The number of CPD units granted is corresponding to the number of hours of the seminar/workshop scheduled. For those who arrive late and/or depart early from the scheduled time, the CPD units will have to be discounted corresponding to the actual time of attendance by the attendee.
- The on-line enrolment system is now available to ACCA members. Members are invited to make use of this system to facilitate your enrolment process.
- The event may be cancelled/re-scheduled when typhoon no. 8 or black rainstorm warning is hoisted. Please refer to ACCA Hong Kong website for detailed arrangements.
- Promotional discount for online enrolment is subject to review without prior notice.
- By filling in this form, you consent that ACCA may use your personal data to contact you about industry news, events, career tips and other information relevant to you. You can update your information or opt-out from communications at any point by contacting us. We may share information with third party service delivery vendors, and with our auditors. Please note that for individuals based outside the UK, your information will be held in ACCA's main information systems which are located in the EU and may be accessed by ACCA's local office in your country of residence. ACCA processes information within the EU, but may also transfer data outside of the EU as part of its operations and service delivery. For more information on how your information and rights are respected, please see our privacy notice, or contact [privacy@accaglobal.com](mailto:privacy@accaglobal.com)

**MUST FILL IN (for returning materials)**

Name: _____
Address: _____
_____
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(TS20190116)**

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