



Think Ahead

Friday, 1 November 2019

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

Fee (HK\$)

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

Language: English (supplemented with handouts in English)

Enrolment Deadline: 23 October 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: ACCA Hong Kong Office, Unit 3003-04, Oxford House, 979 King's Road, Quarry Bay, Hong Kong

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

technical seminar

AMENDMENT TO THE DEFINITION OF BUSINESS IN IFRS 3 (RERUN IN ENGLISH)

1.5 CPD units
TS20191101E

In late 2018, the IASB issued amendments to the definition of a business in IFRS 3 Business Combinations. The amendments are intended to assist entities to determine whether a transaction should be accounted for as a business combination or as an asset acquisition.

In this seminar, we will discuss:

- a. the minimum requirements for a business;
- b. market participant's perspective;
- c. optional fair value concentration test.
- d. narrowed definition of outputs; and
- e. what constitutes to substantive process.

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.

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.

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.

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

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



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.

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.

ACCA Hong Kong

Tel: +852 2524 4988

Fax: +852 2868 4909

Email: hkinfo@accaglobal.com

Website: www.accaglobal.com/hk

Address: Unit 3003 04 Oxford House 979 King's Road Quarry Bay Hong Kong **[NEW OFFICE SINCE 2 JULY 2019]**

