



**THE ASSOCIATION OF
HONG KONG
ACCOUNTANTS**

(a member of The Association of Hong Kong Accountants Limited, incorporated in Hong Kong as a company limited by guarantee)

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Webinar on “Comparison of SME-FRS to HKFRS - with business combination focus”

Speaker:

Ms. Eunice Chu

CPA, EC Training & Advisory Limited

Course Code: 062024

Highlights:

The Small and Medium-sized Entity Financial Reporting Standard (SME-FRS) is widely used in Hong Kong by private companies that satisfy a number of criteria. Compared to the Hong Kong Financial Reporting Standards (HKFRS), they differ in a number of ways in terms of application, classification and measurement.

In this webinar, a number of examples will be adopted to illustrate the key differences between SME-FRS and HKFRS, with a particular focus on the business combination. The following areas will be covered:

- Application criteria of the SME FRS and size test
 - Comparison of group financial reporting, consolidation requirements
 - Highlight the top five applications' differences, including leases, borrowing costs, investment properties, intangible assets, and revenue recognition.
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Ms. Eunice Chu
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Date:	27 April 2024 (Saturday)	
Time:	10:00am – 12:00nn (9:45am Registration)	
Venue:	<u>WEBINAR (webinar access link will only be sent by email to the participants, who have paid the enrolment fee, one or two days before the date of the webinar)</u>	
Medium:	Cantonese	
CPD Hours:	2 hours	
Enrolment Fee:	HK\$180	Member of AHKA
	HK\$280	Non-member or Others
Online Enrolment:	Please <u>Click Here</u>	
Deadline:	25 April 2024 (Thursday)	



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About the Speaker:



Ms. Eunice Chu

CPA, EC Training & Advisory Limited

Eunice Chu is an experienced corporate trainer. Equipped with profound knowledge of International/Hong Kong Financial Reporting Standards (I/HKFRS), Eunice is a reputable and well-respected speaker of technical seminars and training to the commercial sector, the finance community, universities, government officers and corporates of Hong Kong, Macao, Vietnam, Cambodia and Asia.

She is the founder of EC Training and Advisory Ltd and Eunice Chu CPA & Co, which delivers professional training and advisory services to the accounting community through ACCA, the Society of Chinese Accountants and Auditors (SCAA), the Association of Women Accountants (Hong Kong) Limited (AWAHK), the Shanghai National Accounting Institute, the government of Macao and Hong Kong. She also maintains an online education platform <http://learning.eunicechu.com>.

Currently, she is a Senior Lecturer at Kaplan Hong Kong. She is also the Committee Member of ACCA Hong Kong, a Council member of AWAHK, the Chairman of the Professional Development Committee of AWAHK, the Training Committee of SCAA and the Hong Kong Association of Professional Accountants (HKAPA).

Prior to that, Eunice was the Head of Policy of ACCA Hong Kong, and Regional Finance Director of the Asia Pacific Region of Sony Music Asia Inc and Revlon Inc. She had also worked as an auditor at PricewaterhouseCoopers.

She holds a Master's and Bachelor's degree in Business Administration from the University of London and the Chinese University of Hong Kong respectively. She is a member of ACCA, HKICPA, ISCA, SCAA, AWAHK and HKAPA.

Enrolment Form

To : The Association of Hong Kong Accountants

Email : ahka_enrolment@ahka.hk

Enquiries : 3520 2546

Fax : 3547 8088

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Member of AHKA (No.: _____)

Non-Member or Others

Full Name : _____

Firm's Name: _____

Phone No. : _____ Email : _____

Enrolment Member of AHKA HK\$180

Fee: Non-Member or Others HK\$280

Cheque No.: _____ Bank: _____ Amount: HK\$ _____

Signature: _____ Date: _____

Please complete the enrolment form together with your cheque for the full amount made payable to ***“The Association of Hong Kong Accountants O/B The Association of Hong Kong Accountants Limited”*** and send to Unit E6, 2/F., Hong Kong Industrial Building, 444-452 Des Voeux Road West, Hong Kong.

Notes:

1. Enrolments for the seminar are accepted on the first-come-first-served basis. Priority will be given to AHKA's members or associates.
2. **Confirmation and webinar access link will be sent by email one or two day before the date of the webinar.**
3. Please use your seminar registration name to login into the webinar seminar.
4. If Typhoon Signal No. 8 or higher / Black Rainstorm warning is hoisted, the seminar will be postponed and new arrangement will be announced.
5. **Personal data** collected from the enrollee may be used by the Association to inform you of this seminar, and any other training activities, the benefits, goods, services, facilities and events to be organized or provided by the Association. An enrollee may opt out from receiving such materials at any time by sending a letter to the Association's privacy officer.