



THE ASSOCIATION OF
**HONG KONG
ACCOUNTANTS**
香港會計師專業協會

*(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
“Advanced Accounting Treatment of Properties with Deferred Tax Considerations”

Speaker:
Ms. Eunice Chu
Founder
EC Training and Advisory Ltd
Eunice Chu CPA & Co

(Course Code : 212025)

Highlight:

Properties typically constitute a significant portion of the assets reported in financial statements. The classification and accounting treatment of properties involve multiple considerations, including changes in usage, fair value adjustments, and their consequent effects on financial reporting. This is particularly relevant for owner-occupied properties, investment properties, non-current assets held for sale, and the related deferred tax implications.

This webinar will cover a detailed review of the accounting treatment for:

- Revaluation of properties under **HKAS 16 – Property, Plant and Equipment**
- Reclassification of properties to and from investment properties
- Accounting for investment properties in accordance with **HKAS 40 – Investment Property**
- Deferred tax implications arising from revalued properties and investment properties
- Accounting treatment of non-current assets held for sale under **HKFRS 5 – Non-current Assets Held for Sale and Discontinued Operations**

Date:	23 August 2025 (Saturday)
Time:	10:00am - 12:00pm (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:	21 August 2025 (Thursday)



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About the Speaker:-



Ms. Eunice Chu
Founder
EC Training and Advisory Ltd
Eunice Chu CPA & Co

Eunice Chu is an experienced corporate trainer. Equipped with profound knowledge on International/Hong Kong Financial Reporting Standards (I/HKFRS), Eunice is a reputable and well-respected speaker of technical seminars and trainings to the commercial sector, 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 to the accounting community through ACCA, the Society of Chinese Accountants and Auditors (SCAA), the Association of Women Accountants (Hong Kong) Limited (AWAHK), Accounting Development Foundation (ADF), the University of Mansford, the government of Macao and Hong Kong. It also maintains an online education platform <http://learning.eunicechu.com>.

Currently, she is the Committee Member of ACCA Hong Kong, Council Member of SCAA and AWAHK.

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

She holds a Master and Bachelor 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 and AWAHK.

Enrolment Form

To : The Association of Hong Kong Accountants

Email : ahka_enrolment@ahka.hk

Enquiries : 3520 2546

Fax : 3547 8088

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Course Code: 212025
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☐ Member of AHKA (No.: _____)

☐ Non-Member or Others

Full Name : _____

Firm's Name : _____

Mobile Phone No. : _____ Email: _____

Enrolment Fee:	Member of AHKA	HK\$180
	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 Limited” and send to Unit E6, 2/F., Hong Kong Industrial Building, 444-452 Des Voeux Road West, Hong Kong

Notes:

- Enrolments for the seminar are accepted on the first-come-first-served basis. Priority will be given to AHKA's members or associates.
- Confirmation and webinar access link will be sent by email one or two day before the date of the webinar.**
- Please use your seminar registration name to login into the webinar seminar.
- If Typhoon Signal No. 8 or higher / Black Rainstorm warning is hoisted, the seminar will be postponed and new arrangement will be announced.
- 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.
- Once application is successful, fees are non-refundable and seats are non-transferable.**