

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

Unit E6, 2/F., Hong Kong Industrial Building, 444-452 Des Voeux Road West, Hong Kong

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### Webinar on

"Updated Clarifications in HKFRS 15 and their practical implications"

Speaker:

Ms. Eunice Chu

**Founder** 

EC Training and Advisory Ltd
Eunice Chu CPA & Co

(Course Code: 232025)

## **Highlight:**

Recent clarifications to HKFRS 15, "Revenue from Contracts with Customers," came into effect in January 2024. Although these updates do not alter the fundamental principles of the standard, they offer clearer explanations and more detailed practical guidance. This helps promote greater consistency and understanding in how revenue is recognized across different industries.

This webinar will provide an in-depth overview of these clarifications, highlighting their practical implications for revenue recognition and financial reporting processes.

Key topics to be covered include:

- 1. Scope of HKFRS 15
- 2. Clarification on Identification of Performance Obligations
- 3. Contract Modification Treatment
- 4. Licensing arrangements
- 5. Principal versus Agent Considerations

Date: 27 September 2025 (Saturday)

**Time:** 10:00am - 12:00pm (9:45am Registration)

Venue: 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)

Medium: Cantonese

**CPD Hours**: 2 hours

**Enrolment Fee:** HK\$180 Member of AHKA

HK\$280 Non-member or Others

Online Enrolment: Please Click Here

**Deadline:** 24 September 2025 (Wednesday)



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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 and Council Member of SCAA. She is also the Vice Chairman of Professional Services Sub-Committee of the Asia New Retail Association.

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

# Webinar on "Updated Clarifications in HKFRS 15 and their practical implications" Course Code: 232025 27 September 2025 (Saturday)

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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:

- 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.
- 6. Once application is successful, fees are non-refundable and seats are non-transferable.