



創於 1913 年
Founded in 1913

香港華人會計師公會 The Society of Chinese Accountants & Auditors

(在香港註冊成立之有限公司)
(Incorporated in Hong Kong as a company limited by guarantee)

9 JANUARY 2019

HKFRS 9 AND 15 FOR LICENSED CORPORATIONS

16 JANUARY 2019

Application of PN820 (Revised) to Licensed Corporations

Application of HKFRS 9 and 15 to Licensed Corporations (Course Code 課程編號: 0119A)

Highlights: 課程重點:

HKFRS 9 *Financial Instruments* and HKFRS 15 *Revenue from Contracts with Customers* are effective for entities for annual periods beginning on or after 1 January 2018. What are the key implications for Licensed Corporations? How should they be adopted in practice?

This course will cover the following areas:

- High level recap of the key requirements of HKFRS 9 and HKFRS 15
- Application of HKFRS 9 and 15 to Licensed Corporations on areas specific to their businesses, e.g. margin loans, IPO sponsor fees

Speaker (s): 講者:

Ms. Agnes Tso, Partner, Financial Services, Ernst & Young

Mr. Frankie Huen, Partner, Financial Services, Ernst & Young

Venue: 場地:

1/F, Hall, Duke of Windsor Social Service Building (15 Hennessy Road, Wan Chai, Hong Kong)

溫莎公爵社會服務大廈 1 樓禮堂 (香港灣仔軒尼詩道 15 號)

Date: 日期:

9 January 2019 (Wednesday)
2019 年 1 月 9 日 (星期三)

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Application of PN820 (Revised) to Licensed Corporations (Course Code 課程編號: 0119B)

Highlights: 課程重點:

The auditing of Licensed Corporations ("LC") is an area of focus for regulators. There will also be changes to the Financial Resources Rules ("FRR") and we need to keep abreast of new developments.

This course will cover the following areas:

- Key requirements of PN820 (Revised)
- Salient features of the FRR as applicable for the compliance audit
- Common errors on FRR completion for LC
- Latest regulatory developments and updates

Speaker (s): 講者:

Ms. Agnes Tso, Partner, Financial Services, Ernst & Young

Mr. Raymond Lam, Senior Manager, Financial Services, Ernst & Young

Venue: 場地:

2/F, Rm 202, Duke of Windsor Social Service Building (15 Hennessy Road, Wan Chai, Hong Kong)

溫莎公爵社會服務大廈 2 樓 202 室 (香港灣仔軒尼詩道 15 號)

Date: 日期:

16 January 2019 (Wednesday)
2019 年 1 月 16 日 (星期三)

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Time: 時間:	7:00pm – 8:30pm 晚上 7:00 - 8:30
Language: 語言:	Cantonese 廣東話
CPD hours: CPD 時數:	1.5 hrs for each session 每節 1.5 小時
Fee: 費用:	Each Session HK\$150 for full member/ affiliate/ members' staff 華師正式會員/ 附屬會員/ 正式會員之僱員， 每節 每位 HK\$150

請即
報名

Enrolment: 報名:	<p>Online application is on a first-come, first-served basis. Please click HERE to enroll and settle the payment via PayPal, Credit Card or **Cheque.</p> <p>**No seat can be reserved through telephone. Enrolment will be processed upon receipt of payment. Please be reminded to complete the online form and send together with your cheque to the Secretariat.</p> <p>研討會以先到先得形式於網上報名，請按此報名並以 PayPal、信用卡或**支票付款。</p> <p>**本會不設電話留位，報名以收妥支票為準。請完成網上表格連同支票寄回本會秘書處。</p> <p>Enroll Now 現正接受報名</p>
Remarks: 備註:	<p>Bad weather arrangement This event may be cancelled or re-scheduled when typhoon no.8 or black rainstorm warning is hoisted. Please refer to our website www.scaacpa.org.hk for the arrangement.</p> <p>惡劣天氣安排 八號風球或黑色暴雨警告信號生效時，課程將會延期舉行或取消。詳情請留意華師網站 www.scaacpa.org.hk 公佈。</p>

請即報名



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Speakers' Bio: 講者簡介:

Ms. Agnes Tso, Partner, Financial Services, Ernst & Young

Agnes is the Chairman of Securities Regulatory Advisory Panel of the Hong Kong Institute of Certified Public Accountants. She is also the Immediate Past President of Association of Women Accountants and a member of the SCAA.

Mr. Frankie Huen, Partner, Financial Services, Ernst & Young

Frankie has extensive experience in the provision of assurance and advisory services to listed securities brokerage houses and listed banks in Hong Kong. He is familiar with the transaction processes and operations of licensed corporations and retail and commercial banks. He has practical experience in implementing the new accounting standards of HKFRS 9 (with particular focus on the expected credit loss impairment model on margin loans).

Mr. Raymond Lam, Senior Manager, Financial Services, Ernst & Young

Mr. Lam has 13 years' experience in providing assurance and advisory services to financial institutions. He has broad experience in leading regulator-mandated and voluntary reviews of investment banks and securities brokers, focusing on compliance with relevant laws and requirements set out by the regulators.

Enquiry: 查詢:

SCAA Secretariat 華師秘書處

Ms Christine Yuen 袁小姐

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Facebook: www.facebook.com/scaacpa

同心展關懷

caringorganisation²⁰¹⁴⁻¹⁸

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