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# 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)

26 August 2024  
12:30pm -  
2:00pm

## HKAS21: Accounting and Consolidation of Foreign Operations - Unveiling the Effects of Changes in Foreign Exchange Rates



Speaker:  
Ms. Eunice Chu

### HKAS21: Accounting and Consolidation of Foreign Operations - Unveiling the Effects of Changes in Foreign Exchange Rates (Course Code 課程編號: 1724)

#### Highlights: 課程重點:

HKAS21 The Effects of Changes in Foreign Exchange Rates outlines how to account for foreign currency operations and how to translate financial statements into a presentation currency.

In this webinar, we will delve into the intricacies of foreign operation accounting and the profound effects of exchange rate changes. Building on the guidelines outlined in HKAS21, we will explore key considerations and practical examples to help you navigate and optimize financial reporting for foreign operations. The following areas will be examined by using a number of illustrative examples:

1. Factors to be considered in determining a functional currency
2. Minor amendment to HKAS 21 relating to net investment in foreign operation
3. Treatment of goodwill and its related exchange difference in a foreign subsidiary
4. Consolidated statement of cash flow including a foreign subsidiary

#### Speaker: 講者:



**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



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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.

**Chairman:**

主持人：

**Ms. Joann Chan**

*Chairman of SCAA Training Committee*

**Date:**

日期：

26 August 2024 (Monday)

2024 年 8 月 26 日 (星期一)

**Time:**

時間：

12:30pm – 2:00pm

下午 12:30 - 2:00

**Format:**

授課形式：

Webinar (Live via zoom)

網絡研討會 (zoom 直播)

**Language:**

語言：

Cantonese

廣東話

**CPD hours:**

CPD 時數：

1.5 hours

1.5 小時

**Fee:**

費用：

HK\$150 for SCAA member/affiliate/member's staff; HK\$250 for non-member

華師正式會員/ 附屬會員/ 正式會員之僱員，每位 HK\$150; 非會員，每位 HK\$250

**Enrolment:**

報名：

Online application is on a first-come, first-served basis. Please click [HERE](#) to enroll.

研討會以先到先得形式於網上報名，請[按此](#)報名。

\*如選擇以支票形式付款，請完成網上表格連同支票寄回本會秘書處。報名將以收妥支票為準。

\*\* For participants paying by cheque, please be reminded to complete the online form and send together with your cheque to the Secretariat. Enrolment will be processed upon receipt of the cheque.

**Remarks:**

備註：

The link to the zoom webinar will be sent to registered participants via email prior to the webinar.

Zoom 研討會連結將於課程舉行前發送至參加者的登記電郵地址。



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**Enquiry:**  
**查詢:**

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