



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)

Course Code 2624

HKAS 12 INCOME TAX: A DEEP DIVE INTO THE LATEST DEVELOPMENTS AND POTENTIAL PITFALLS

Speaker: Ms. Eunice Chu

7 Oct 2024 12:30pm - 2:00pm

HKAS 12 Income Tax: A Deep Dive into the Latest Developments and Potential Pitfalls (Course Code 課程編號: 2624)

Highlights: 課程重點:

Deferred tax is an accounting measure used to match the tax effects of transactions with their accounting impact. This webinar will explore the latest updates to HKAS 12 on the Initial Recognition Exemption and potential pitfalls surrounding the application of HKAS 12 Income Tax.

The session will delve into the practical implications of these changes, highlighting common challenges and areas of concern that finance professionals may encounter when implementing HKAS 12.

Key topics to be covered include:

- Common areas that give rise to deferred tax liabilities and assets
- Reconciliation statement of income tax for disclosure
- Amendments to HKAS 12 on 'Deferred Tax related to Assets and Liabilities arising from a Single Transaction'

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



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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.

Chairman:

主持人：

Ms. Joann Chan

Chairman of SCAA Training Committee

Date:

日期：

7 October 2024 (Monday)

2024年10月7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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