



## HKICPA seminar: Leases Re-exposed

Programme Code: S131204S

The International Accounting Standards Board (IASB) and the Financial Accounting Standards Board (FASB) issued their second leases exposure draft (ED) in May 2013. The Boards' original ED was issued in August 2010.

Based on the comments received and the views expressed in comment letters, the Boards made significant changes to the proposed accounting for leases and decided to re-expose the leases proposals. The revised ED varies from the original ED in many areas including the definition of a lease, the classification of leases, the accounting for leases by lessees and lessors, as well as the determination of lease term and lease payments.

In this seminar, the speaker will describe the revised ED and provide some practical knowledge to help financial statement users and preparers. He will also explore some of the complexities in implementing the revised ED and highlight key judgements that management would be required to make in order to apply it.

This seminar will help CFOs, controllers and investors understand the revised ED and plan for preparing the related accounting changes.

<b>Date</b>	<b>Wednesday, 4 December 2013</b>
<b>Time</b>	<b>6:30 p.m. – 8:00 p.m.</b>
<b>Venue</b>	Hong Kong Institute of CPAs, 27/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong.
<b>Format</b>	Seminar
<b>Language</b>	English
<b>Fee</b>	HK\$190 for HKICPA member or student; and IA/ HKIAAT member or student HK\$180 for online enrolment HK\$330 for non-member
<b>Objectives</b>	<ul style="list-style-type: none"><li>• Understand the future direction of lease accounting</li><li>• Prepare for gap analysis of the current accounting processes and procedures</li><li>• Discuss with relevant stakeholders such as banks and investors on the potential impacts</li></ul>
<b>Speaker</b>	<b>Mr. Yin Toa Lee</b> , Partner, Financial Accounting Advisory Services, Ernst & Young
<b>Participants</b>	Board members, CFOs, heads of finance, heads of business units, heads of policy, heads of compliance, financial regulators, public policy teams, legal counsels and tax directors
<b>Competency</b>	Accounting and financial reporting
<b>Rating</b>	Foundation Level (Please refer to the <a href="#">Institute's online CPD Learning Resource Centre</a> )
<b>CPD hours</b>	1.5



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**Deadline: 7 working days before the date of the programme**

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1								
2								
3								
4								
							Total (HK\$)	

\* Email address is for enrolment confirmation purpose. Please refer to note (2) for details.

I am unemployed and not working. I am planning to rejoin the workforce.  
 The Institute reserves the right to allocate places to enable the enjoyment of more members in this event.  
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Contact Person : \_\_\_\_\_ Tel No. : \_\_\_\_\_ Fax No. : \_\_\_\_\_ E-mail : \_\_\_\_\_

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<input type="checkbox"/> Cheque (no. _____) payable to "Hong Kong Institute of Certified Public Accountants" or "HKICPA"	
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- Notes:**
- Membership Status: **NP** = Non-Practising, **P** = Practising, **IA** = International Affiliate, **S** = Student, **HKIAAT** = HKIAAT Student or Member, **GAA** = GAA Passport holder, **NM** = Non-Member.
  - Successful applicants will receive confirmation of registration by email at least 3 working days before the event. Unsuccessful applicants will also be notified around the same time. If you have not heard from the Institute regarding your registration 2 working days before the event and if you have other enquiries related to the programme, please make enquiry at 2287 7386 or 2287 7253.
  - NO ADMISSION TICKET will be issued. Please bring your HKICPA membership card or confirmation email for admission purpose.
  - All applications are on a first-come-first-served basis.
  - Application by fax will ONLY be accepted when payment is made by credit card. Please ensure all the particulars relating to payment are completed, otherwise the application cannot be processed. There is NO need to send in the enrolment form again if it has already been faxed to the Institute.
  - Cheque(s) should be made payable to "Hong Kong Institute of Certified Public Accountants". Please issue SEPARATE CHEQUE for each event.
  - NO REFUND/CANCELLATION will be entertained after the application is processed.
  - All scheduled events will be cancelled and postponed to a date to be announced in the event of typhoon signal no. 8 or above or if a Black Rainstorm warning is hoisted. For details of bad weather arrangement for CPD programmes, please refer to the Institute's homepage.
  - The Institute reserves the right to change the venue, date, speaker or to cancel the event due to unforeseen circumstances.
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