



Lunch Seminar: Introducing IFRS 16 *Leases*

Date & Time	15 March 2016, Tuesday 1:00 p.m. – 2:00 p.m.
Venue	Hong Kong Institute of CPAs, 27/F., Wu Chung House 213 Queen's Road East, Wanchai, Hong Kong
Speaker	Ms. Sanel Tomlinson Partner, KPMG in China
CPD Credit hour	1 hour
Fee	Member HK\$130 Non-member HK\$220
Language	English
Competency	Accounting and financial reporting
Rating	Intermediate Level* - Sound understanding of the knowledge area. The ability to apply knowledge and skills to a range of situations and able to deal with new situations.
Highlights	<p>The new lease accounting standard, IFRS 16 <i>Leases</i> has been issued by the IASB in January 2016. It replaces IAS 17 <i>Leases</i> and the related interpretations including IFRIC 4 <i>Determining whether an arrangement contains a lease</i>. The new requirements will affect a wide variety of sectors, from airlines to retailers. The larger the lease portfolio, the greater the impact on key reporting metrics. All companies need to assess the impact on their business and analysts can also be expected to take a close interest.</p> <p>The purpose of this seminar is to give you a head start in understanding what the standard may mean for you. The speaker will explain the key requirements of the new standard, highlight areas that may result in a change in practice, and share some first impressions regarding the new model for lease accounting by lessees.</p> <p>IFRS 16 is effective for annual reporting periods beginning on or after 1 January 2019. It is expected that the HK equivalent will be issued soon to maintain convergence with IFRSs.</p> <p>This seminar is for preparers, auditors, CEOs, CFOs, professional accountants in business.</p>

About the speaker

Sanel Tomlinson Partner, KPMG in China

Sanel joined KPMG in China in February 2014. In her role, she provides training and technical accounting advice to KPMG teams and external clients particularly in the field of IFRS accounting standards and other aspects of corporate reporting. She has extensive experience in dealing with a diverse range of complex financial reporting issues, their impact on organisations and the various sectors in which they operate.

She is the leader of KPMG's Global Income Taxes Topic Team and a member of the ASPAC IFRS Topic Teams on revenue, leases, insurance and employee benefits. She also represents China on the Global Accounting Advisory Services Revenue Recognition, Leases and Global IFRS Training Working Groups, and is a seconded partner to KPMG's International Standards Group.

Before joining KPMG China, Sanel was an audit partner with KPMG in New Zealand and was also in charge of KPMG's Accounting Advisory service line. During her time with KPMG in New Zealand, she was seconded to KPMG's International Standards Group based in London for a two year period.

Sanel previously worked for the New Zealand Office of the Controller and Auditor-General, the New Zealand Financial Reporting Standards Board and as finance manager for Walvis Bay Salt Refinery, a subsidiary of Dow Chemicals. She started her career with Ernst & Young in Southern Africa.



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Date: 15 March 2016

Registration Deadline: 8 March 2016

Event Code: F160315

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