

HKICPA Seminars: **Accounting Series: Financial Instruments – Debt or Equity?** (October 2017)

The financial crisis in 2008 triggered a global concern and regulatory effort to improve the consistency, comparability and clarity of accounting standards on financial instruments. After years of progress, IASB has completed the review of IFRSs relating to financial instruments to give a comprehensive response.

For an issuer, classification of a financial instrument as debt or equity has never been an easy accounting topic under IFRS/HKFRS, especially if it contains many complex features. Depending on the classification, the accounting treatment and the corresponding impact on the financial statements could be vastly different.

In this Accounting Series, the seminars will focus on the general accounting principles and guidance for distinguishing between debt and equity as well as their application to real life cases commonly seen in the China/Hong Kong markets.

Topic/ Programme code	Date and Time	Speaker
Financial Instruments – Debt or Equity?		
Session 1 (SCPD17101001)	Tuesday, 10 October 2017 6:30 p.m. – 8:30 p.m.	Mr. Jason Li Senior Manager, Accounting Technical Department, PwC Hong Kong
Session 2 (SCPD17103102)	Tuesday, 31 October 2017 6:30 p.m. – 8:30 p.m.	

Venue Hong Kong Institute of CPAs,
27/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong

Format Seminar

Language English

Fee (for each) HKICPA member or student: HK\$190 (online enrolment: HK\$180)
IA/ HKIAAT member or student: HK\$190
Non-member: HK\$330

Participants For those who have the basic knowledge of IFRS/HKFRS, specifically in IAS/HKAS 32 and 39

Competency* Accounting and financial reporting

Rating* Intermediate to advanced level

**CPD hours
(for each)** 2

* Please refer to the [Institute's online CPD Learning Resource Centre](#) for descriptions of competency and rating.



About the programme

Financial Instruments – Debt or Equity?

Course outline

Session 1 (SCPD17101001)

Focusing on financial instruments with *less complex* features, this session covers:

- Basic accounting principles and guidance in distinguishing between debt and equity
- Application of the general accounting principles and guidance to common financial instruments
- Initial and subsequent accounting treatments for debt and equity

Session 2 (SCPD17103102)

Focusing on financial instruments with *complex* features, this session covers:

- General accounting principles and guidance in distinguishing between debt and equity
- Application of the general accounting principles and guidance to common financial instruments
- Accounting analysis in arrangements with complex structures

About the speaker

Mr. Jason Li, Senior Manager, Accounting Technical Department, PwC Hong Kong

Mr. Li has been working in PwC for more than 13 years. He is the subject matter expert of financial instruments and insurance contracts. He has extensive practical experience in dealing with complex financial instruments seen in the China and Hong Kong markets.



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1							
2							
3							
Total (HK\$)							

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 - All applications are on a first-come-first-served basis.
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 - The Institute reserves the right to change the venue, date, speaker or to cancel the event due to unforeseen circumstances.
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