

Accounting and Financial Reporting

E-learning: Unlocking HKFRS 18 – An Overview of New Presentation and Disclosure Requirements

COURSE HIGHLIGHTS:

In July 2024, the HKICPA issued HKFRS 18 *Presentation and Disclosure in Financial Statements*, which is effective for annual periods beginning on or after 1 January 2027.

HKFRS 18 replaces HKAS 1 *Presentation of Financial Statements* and introduces the following three sets of new requirements to improve entities' reporting of financial performance and give investors a better basis for analysing and comparing entities.

- Subtotal in the statement of profit or loss;
- Management-defined performance measures; and
- Grouping of information.

All stakeholders in all industries that apply HKFRS will be impacted by this new standard. The changes introduced by HKFRS 18 will affect how entities present and disclose information in the financial statements, the information available to investors, and the extent of information subject to assurance by auditors.

To prepare for this change, entities are encouraged to start preparing for the implementation as soon as possible and enroll in this e-learning which will provide an overview of HKFRS 18 and cover the key aspects of the new requirements.

Topic and programme code	Date	Language	CPD hour	Fee
Unlocking HKFRS 18 – An Overview of New Presentation and Disclosure Requirements (ESEMETLS241219L01)	19 December 2024	Cantonese with English handout and terminology	1.5 CPD hour	<ul style="list-style-type: none"> • \$270 (HKICPA member or student / International Affiliate (IA)) • \$490 (non-member)

Competency Accounting and financial reporting

Rating Intermediate Level*

Participants Auditors, professional accountants in business

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



ABOUT THE SPEAKER:

Mr. Samuel Ma, Senior Manager, National Technical, Deloitte China

Samuel is a senior manager of the National Technical of Deloitte China. He has over 14 years of audit and assurance experience in Hong Kong and Shenzhen, serving clients in a wide range of industries. His current responsibilities include providing advice and support to engagement teams and clients on of HKFRS/IFRS financial reporting issues and matters on Hong Kong capital market transactions.

ABOUT THE REGISTRATION:

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- To register offline (by post or email), please complete the enclosed enrolment form and return it with full payment to the Institute.
- Confirmation of registration will be sent by email. If you have not received confirmation of your application, please contact us

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