

Accounting and Financial Reporting

E-learning: Year-end Financial Reporting Reminders for 2024

COURSE HIGHLIGHTS:

With another year-end reporting season drawing near, are you ready for the preparation of the 2024 financial statements? Are you familiar with the changes in Hong Kong Financial Reporting Standards (HKFRSs) that will impact financial reporting? What are the key issues and commonly-seen application issues of HKFRSs that warrant specific attention for the 2024 year-end closing?

To get well prepared for 2024 year-end closing, enroll in this e-learning that will discuss the following topics:

- Amendments that are effective in 2024
 - Classification of Liabilities as Current or Non-current
 - Non-current Liabilities with Covenants
 - Supplier Finance Arrangements
 - Lease Liability in a Sale and Leaseback
- IFRS Interpretations Committee agenda decisions that are relevant to Hong Kong
 - Climate-related Commitments
- Common application issues of HKFRSs:
 - Lease modifications, lease incentives and prepaid lease payments, including Extension of Government Leases Ordinance
 - Exchange differences arising from a monetary item regarded as a net investment
 - Convertible bonds with close-related early redemption options

| Topic and programme code | Date | Language | CPD hour | Fee |
|------------------------------------------------------------------------|------------------|------------------------------------------------|-------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| Year-end Financial Reporting Reminders for 2024 (ESEMETLS241216L01) | 16 December 2024 | Cantonese with English handout and terminology | 2 CPD hours | <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 SPEAKERS:

Mr. Kelvin Peng, Senior Manager, PwC

Mr. Peng is a senior manager in PwC Assurance department working on both external audit engagements and internal corporate reporting services. With extended audit experience for listed and private clients in various industries, primarily including real estate development, manufacturing and retail, he has also been providing technical support to PwC Hong Kong and China in recent years, including accounting matter consultations and financial statement reviews for high profile clients and capital market transactions.

Mr. Terry Chung, Senior manager, PwC

Mr. Chung is an IFRS/HKFRS technical senior manager with PwC and specialises in financial instruments, leasing and foreign currencies. He has around 10 years of auditing and accounting advisory experiences in both banking and capital markets sector and asset management industry.

He provides advices on IFRS and HKFRS technical accounting matters and involves in financial statement reviews of numerous listed entities and capital market transactions. He handles many complex accounting issues as well as various classification and impairment issues related to financial instruments.

ABOUT THE REGISTRATION:

- Online registration is recommended, please click [here](#) or visit www.hkicpa.org.hk
- 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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| <p>Payment & Enrolment Status Enquiry:</p> <p>Phone: 2287 7381</p> <p>e-mail: enrolment@hkicpa.org.hk</p> | <p>Course Information Enquiry:</p> <p>Phone: 2287 7074</p> <p>e-mail: tls@hkicpa.org.hk</p> |
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