

Accounting and Financial Reporting

E-learning: HKFRS 18 in Focus - Practical Insights for Implementation

COURSE HIGHLIGHTS:

Are you ready to navigate the transformative changes brought by HKFRS 18 *Presentation and Disclosure in Financial Statements*? HKFRS 18 introduces new requirements that affect all companies in all industries as to how they present and disclose financial performance in financial statements. HKFRS 18 will be effective from 1 January 2027, with retrospective application. To help companies prepare for the implementation of HKFRS 18, the Institute held the live webinar: *Unlocking HKFRS 18 – An Overview of New Presentation and Disclosure Requirements** in 2024.

After gaining an overview of HKFRS 18, it is time to delve into the key aspects of HKFRS 18 and their implications for your companies. This e-learning will provide a brief recap of the key requirements of HKFRS 18 and highlight the likely impact on companies in Hong Kong in general and how they should prepare for the implementation in 2025/26.

In particular, the speaker will address the practical issues and challenges in the following areas:

- Presentation and disclosures of expenses classified in the operating category;
- Determination of main business activities and specified main business activities;
- Determination of categories of income and expenses for specific transactions and scenarios;
- Determination of management-defined performance measures and related disclosures; and
- Classification of interest and dividend cash flows in the statement of cash flows.

* The webinar was recorded and made available for enrolment as **e-learning**.

Topic and programme code	Date	Language	CPD hour	Fee
HKFRS 18 in Focus – Practical Insights for Implementation (ESEMETLS250528L01)	28 May 2025	Cantonese with English handout and terminology	1.5 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 SPEAKER:

Mr. Samuel Ma, Partner, National Technical, Deloitte China

Samuel is a partner of the National Technical of Deloitte China. He has over 14 years of audit and assurance experience in Hong Kong and Shenzhen, serving listed clients in a wide range of industries. In his role with Deloitte, he provides advice and support to engagement teams and clients on of HKFRS/IFRS Accounting Standards financial reporting issues and application matters on Hong Kong capital market transactions. He is a member of the Chinese Institute of Certified Public Accountants and the Hong Kong Institute of Certified Public Accountants.

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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