

# Accounting and Financial Reporting

## E-learning: *Navigating the latest accounting updates: Insights for SMEs and SMPs*

### COURSE HIGHLIGHTS:

This course aims to provide the latest developments in accounting standards that are relevant for SMEs and SMPs. It covers:

- A recap of the financial reporting frameworks applicable to SMEs
- Overview of the revised *HKFRS for Private Entities* Accounting Standard (revised PE Standard)
- A deep dive into the major changes to the following sections of the revised PE Standard:
  - Section 11 *Financial Instruments*
  - Section 23 *Revenue from Contracts with Customers*
- Introduction to HKFRS 19 *Subsidiaries without Public Accountability: Disclosures* – reduced disclosure requirements for eligible subsidiaries
- Practical FAQs from SMEs/SMPs

Topic and programme code	Language	CPD hour	Fee
<b>Navigating the latest accounting updates: Insights for SMEs and SMPs</b>  (ESEMETLS250909L01)	Cantonese with English handout and terminology	1 CPD hour	<ul style="list-style-type: none"> <li>• \$270 (HKICPA member or student / International Affiliate (IA))</li> <li>• \$490 (non-member)</li> </ul>

**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:**

**Anthony Wong**  
**Associate Director, Standard Setting, HKICPA**

Mr. Wong is an Associate Director of Standard Setting at the HKICPA, where he focuses on sustainability and financial reporting standard setting. In particular, he is in charge of the SME-FRF & SME-FRS and the *HKFRS for Private Entities* Accounting Standard. His responsibilities include developing guidance and technical training on these standards. He also works closely with local stakeholders, regulators and practitioners to promote and facilitate the implementation of professional standards and address relevant emerging issues.

Prior to joining the Institute, he gained over 10 years of experience working at a Big Four firm, where he provided audit services to clients ranging from smaller entrepreneurs and private businesses to large listed companies. Mr. Wong is a member of the HKICPA and an EFFAS Certified ESG Analyst.

### **ABOUT THE REGISTRATION:**

- Online registration is recommended, please click [here](#) or visit [www.hkicpa.org.hk](http://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.

**Payment & Enrolment Status Enquiry:**

Phone: 2287 7381

e-mail: [enrolment@hkicpa.org.hk](mailto:enrolment@hkicpa.org.hk)

**Course Information Enquiry:**

Phone: 2287 7074

e-mail: [tls@hkicpa.org.hk](mailto:tls@hkicpa.org.hk)