

# Accounting and Financial Reporting

## Live webinar: Tackling Common Financial Reporting Issues for Financial Instruments

### COURSE HIGHLIGHTS:

In today's dynamic financial landscape, reporting for financial instruments under HKFRS Accounting Standards has become increasingly complex. Ongoing financial innovation, shifting market conditions, heightened regulatory expectations and growing demand for transparent risk disclosures have contributed to these challenges.

This webinar is designed to provide you with both technical knowledge and practical guidance to address these challenges in the following key areas:

- **Common Pitfalls in Distinguishing Between Financial Liability and Equity under HKAS 32**
  - Examine common contractual terms of specific financial instruments, including perpetual instruments, preference shares and convertible bonds, and understand their implications for classification
- **Common Challenges in Accounting for Financial Instruments under HKFRS 9**
  - Learn how to account for financial instruments with features that introduce variability in contractual cash flows
  - Gain insights into holders' accounting for debt instruments measured at fair value through other comprehensive income under the 'hold to collect and sell' business model
- **Key Reminders on Risk Disclosures under HKFRS 7**

Topic and programme code	Date and Time	Language	CPD hour	Fee
<b>Tackling Common Financial Reporting Issues for Financial Instruments</b> (EWEB25111702)	<b>17 November 2025</b> <b>12:00 pm – 2:00 pm</b>	Cantonese with English handout and terminology	2 CPD hours (subject to the actual attendance)	<ul style="list-style-type: none"> <li>• \$270 (HKICPA member or student / International Affiliate (IA))</li> <li>• \$490 (non-member)</li> </ul>

**Application Deadline** 10 November 2025 (online/offline enrolment)

**Competency** Accounting and financial reporting

**Rating** Intermediate Level\*

**Participants** Auditors, preparers, CEOs, CFOs, 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:**

**Ewing Cheng**  
**Senior Manager, KPMG**

Ewing is a Senior Manager in the Department of Professional Practice of KPMG, specialising in accounting for financial instruments under IFRS/HKFRS and has more than 10 years of experience in auditing and IFRS/HKFRS financial reporting. She provides accounting advice to clients and provides technical support to the audit function on financial instruments related accounting issues. She also worked in a dual role as Senior Manager of the Financial Instruments Topic Team in KPMG's regional function for Asia Pacific.

**Betty Fung**  
**Senior Manager, KPMG**

Betty is a Senior Manager in the Department of Professional Practice of KPMG, specialising in accounting for financial instruments under IFRS/HKFRS. She provides audit support to various listed and IPO clients on financial instruments related accounting issues. Before joining the Department of Professional Practice, she spent six years in the corporate audit practice in Hong Kong serving listed and multinational clients in a wide range of industries, including manufacturing, trading and healthcare.

**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.
- Enrolments will be accepted on a first-come-first-served basis with priority given to the Institute's members.

**Payment & Enrolment Status Enquiry:**

Phone: 2287 7381

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

**Course Information Enquiry:**

Phone: 2287 7057

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



## CPD EVENT ENROLMENT FORM

*(The enrolment form must reach the Institute no later than 2 working days before the start of the event.)*

Please send the complete form <b>by e-mail</b> or <b>by post</b> together with the required payment		
Email: <b>enrolment@hki CPA.org.hk</b>		
By post: <b>HKICPA, 37/F, Wu Chung House, 213 Queen's Road East, Wanchai. Attn: F&amp;O Dept.</b>		

Payment & Enrolment Status Enquiry: 2287 7381 <a href="mailto:enrolment@hki CPA.org.hk">enrolment@hki CPA.org.hk</a>	Course Information Enquiry: 2287 7057 <a href="mailto:tls@hki CPA.org.hk">tls@hki CPA.org.hk</a>	FOR OFFICE USE
--	--	----------------

<b>Section 1 – Personal Particulars</b> <input checked="" type="checkbox"/> where appropriate. All fields are mandatory unless specified otherwise.		
Membership No.: _____, or please specify: <input type="checkbox"/> Non-member <input type="checkbox"/> GAA Passport Holder		
Name of participant: _____ <i>Family name</i> <i>Given name</i>		Organization: _____ <i>(optional)</i>
Contact information provided below is used solely for communication of the particular event(s), without update to your member profile.		
Mobile: _____		E-mail: _____

<b>Section 2 – Event Registration</b> All fields are mandatory.			
No.	Event code	Event name	Fees
1.			HK\$
2.			HK\$
3.			HK\$
Total:			HK\$

<b>Section 3 – Payment</b> Please fill in either 3A and <input checked="" type="checkbox"/> where appropriate. All fields are mandatory.			
<b>3A</b>	<input type="checkbox"/> Cheque (No. _____) payable to <b>HKICPA</b> or <b>Hong Kong Institute of Certified Public Accountants</b>		
	<input type="checkbox"/> BOC HKICPA VISA <input type="checkbox"/> BOC HKICPA UnionPay card <input type="checkbox"/> Other VISA / MasterCard		
	Card Number: _____ - _____ - _____ - _____ Card Expiry Date: (MM/YY) ____ / ____		
	Cardholder's Name:	Cardholder's Signature:	Date of completing the form:
		Date:	

Note:

- 3.1 Applications will only be accepted when payment is made by cheque or credit card. Cash is strictly not accepted.
- 3.2 For cheque payment, please issue separate cheque for each event. For credit card payment, the card should be valid with expiry date at least 1 month from the date of event.
- 3.3 In order not to delay the process, please ensure payment is made together with your application.
- 3.4 Payment receipt will be sent to your email address provided above once the payment is confirmed.
- 3.5 In normal circumstances, the course fee is non-refundable or non-transferrable upon receipt of payment by HKICPA. Should the course be cancelled or postponed due to unforeseeable circumstances, refund will be made according to your payment method. Unsuccessful enrolment will be notified with full refund. For credit card payment, refund will be made directly to your credit card account. For cheque payment, refund will be mailed to your correspondence address.
- 3.6 Members of HKICPA may access to "MyCPA" to check your enrolment status.

- Section 4 – Points to Note**
- 4.1 Applications are processed on a first-come, first-served basis.
  - 4.2 Confirmation of enrolment and login information to access the event (if applicable) will be sent to you via email. Your login ID and password are for your exclusive use ONLY and you should not share them with anyone.
  - 4.3 In the event of typhoon signal no. 8 or above or a Black Rainstorm warning is hoisted, all scheduled events will be cancelled/postponed. Further details of bad weather arrangement for CPD programmes, please refer to the Institute's homepage.
  - 4.4 Your personal data collected from the enrolment process and administration of courses/events/activities will be used for the purpose of the administration of the course on which you are enrolled. The provision of personal data by means of this form is voluntary. However, insufficient information may result in an inability to process your application. Such data collected may be accessible by the Institute's officers, persons or committees processing the application and related matters. In addition, the Institute may use the collected data for statistical research and analysis. The Institute intends to use the personal data of your name, email address and correspondence address to inform you, where relevant, of members' benefits, goods, services, facilities and events organized or provided by the Institute or other organizations. Members and registered students may opt out of receiving such materials at any time by logging in via the following link <https://mas.hki CPA.org.hk/mycpa/communication/preference>. Non-members may opt out of receiving such materials at any time by sending an email to the Institute at [privacyofficer@hki CPA.org.hk](mailto:privacyofficer@hki CPA.org.hk) or a letter to the Institute's privacy officer. For more information about the privacy policy of the Institute, please go to <https://www.hki CPA.org.hk/en/Tools/Privacy-policy>.
  - 4.5 No unauthorized audio or video recording is allowed at CPD events.
  - 4.6 The Institute reserves the right to amend the above terms and conditions without prior notice, and to change the venue, date, speaker or to cancel the event due to unforeseen circumstances. In case of any disputes, the Institute reserves the right to make the final decision.

For payment by cheque, please fill-in your postal address for refund.	
Name:	Name:
Address:	Address: