



Accounting and Financial Reporting

Live webinar: Accounting and auditing considerations for digital assets

COURSE HIGHLIGHTS:

Digital assets are evolving rapidly, increasingly acquired not only by individuals for investment or speculative purposes, but also by corporate entities for various business purposes such as settlement or investment. As a result, these assets are appearing more frequently in financial statements. Join our live webinar to explore key accounting and auditing considerations for digital assets. Learn how entities should classify, measure and disclose these assets, and understand the audit risks and evidence challenges that may arise.

This course will cover:

- Common accounting issues — classification, measurement, presentation and disclosure.
- Auditing considerations — key audit risks, evidence and confirmation challenges, and valuation.

Gain practical insights to enhance your accounting, disclosure and audit responses for digital assets.

Topic and programme code	Date and Time	Language	CPD hour	Fee
Accounting and auditing considerations for digital assets (EWEB25121002)	10 December 2025 6:30 pm – 8:00 pm	Cantonese with English handout and terminology	1.5 CPD hours (subject to the actual attendance)	<ul style="list-style-type: none">• \$270 (HKICPA member or student / International Affiliate (IA))• \$490 (non-member)

Application Deadline 3 December 2025 (online/offline enrolment)

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:

Joe Ng

Partner, Professional Practice, Ernst & Young, Hong Kong

Joe is a partner within the professional practice department of Ernst & Young, Hong Kong. He specializes in accounting for financial instruments and investment products, in particular accounting for hedges, securitization, structured products and cryptocurrencies. He is the Chair of the Financial Reporting Standards Committee of the HKICPA and a member of the HKICPA's advisory panel on financial instruments. Through the global network of EY IFRS expert group, he also provides comments on IFRS developments and advises on accounting matters for EY clients globally.

Joe has over 20 years of experience in providing accounting advisory and auditing services to financial institutions in Mainland China and Hong Kong, including large state-owned banks and international banks.

Raymond Lam

Partner, Financial Services, Ernst & Young, Hong Kong

Raymond is a Financial Services Assurance Partner at Ernst & Young, with over 20 years of experience focusing on banking and capital markets. He works with multinational banks, investment banks, securities brokers and fintech companies. Raymond also serves as the Digital Assets Assurance Leader for EY in Hong Kong, providing audit and related services to clients in the blockchain and digital asset sectors. He is a member of the Virtual Assets Reporting Advisory Panel of the HKICPA, where he contributes to the analysis and discussion of digital asset reporting issues and supports the development of practice guidance for auditors in Hong Kong.

Gary Mak

Partner, Financial Services, Ernst & Young, Hong Kong

Gary is an Audit Partner at Ernst & Young with over 14 years of experience, specializing in the Wealth and Asset Management sector. He has extensive audit experience with top-tier asset management firms, mutual funds, and private funds that invest across a broad spectrum of financial instruments—including public equities, private companies, fixed-income products, real estate, and other alternative asset classes such as digital assets.

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.
- 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

Course Information Enquiry:

Phone: 2287 7009

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

Payment & Enrolment Status Enquiry: 2287 7381 enrolment@hki CPA.org.hk	Course Information Enquiry: 2287 7057 tls@hki CPA.org.hk	FOR OFFICE USE
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Section 1 – Personal Particulars <input checked="" type="checkbox"/> where appropriate. All fields are mandatory unless specified otherwise.		
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Name of participant: _____ <i>Family name</i> <i>Given name</i>		Organization: _____ <i>(optional)</i>
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No.	Event code	Event name	Fees
1.			HK\$
2.			HK\$
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Total:			HK\$

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- 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.
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- 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 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.

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