



Members-Help-Members Sharing Session



The Members-Help-Members (M-H-M) initiative operates under the auspices of the Institute's Small and Medium Practices Committee (SMPC). Its purpose is to offer non-authoritative guidance and provide comments on technical issues that SMPs commonly encounter.

In the upcoming M-H-M sharing session, the speaker will discuss updates on the third edition of the IFRS for SMEs Accounting Standard, which was published by the International Accounting Standards Board (IASB) in February 2025. The session will also cover the recently approved revised HKFRS for Private Entities Accounting Standard, effective from 1 January 2027, which is fully converged with the third edition of the IFRS for SMEs Accounting Standard. Attendees will receive a comprehensive overview of key amendments to enhance the understanding of these financial reporting standards tailored specifically for small and medium-sized entities that do not have public accountability.

About the programme

Date	Wednesday, 21 January 2026
Time	6:30 p.m. – 7:30 p.m.
Speaker	Mr Kenneth Lau Deputy Chairman, SMPC Technical Issues Support Group
Format	Webinar
Language	Cantonese supplemented with English
Fee	Free of charge
Target audience	HKICPA Members from small and medium practices
Registration	Only online registration is accepted for this event. Registration will be accepted on a first-come, first-served basis, <u>with priority given to SMP Discussion Group members</u> . A confirmation email will be sent to you once your registration is confirmed.
Enrolment deadline	Monday, 19 January 2026

Event Information Enquiry: Mr. Terry Lam

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Disclaimer:

- The opinions expressed by external guest speakers are, by their nature, those of the speakers. They are not necessarily endorsed by the Institute nor do they necessarily reflect the official policies and views of the Institute, its staff or members.
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About the Speaker



Mr Kenneth Lau

**Partner
Crowe (HK) CPA Limited
Deputy Chairman
Financial Reporting Standards Committee
SMPC Technical Issues Support Group
Hong Kong Institute of Certified Public Accountants (HKICPA)**

Mr Lau has over 25 years of expertise in audit and assurance, serving both listed and private entities with a particular focus on IPOs and merger & acquisition engagements. He also has more than a decade of experience in corporate insolvency assignments.

Mr Lau is the Deputy Chairman of the Financial Reporting Standards Committee of HKICPA and the Past President of the Society of Chinese Accountants & Auditors.