

# Accounting and Financial Reporting

## E-learning: Year-end Financial Reporting Reminders for 2025

### COURSE HIGHLIGHTS:

The 2025 year-end closing is on the horizon. Are you ready for the preparation of the 2025 financial statements? Are you familiar with the new HKFRS Accounting Standards and Amendments that are effective in 2025 and beyond? Would you like to gain deeper insights into the common application issues identified by regulators?

To ensure you are fully equipped for the 2025 year-end closing, join this e-learning where the speaker will cover:

- HKFRS Accounting Standards/Amendments that are effective in 2025 and beyond
  - Amendments to Lack of Exchangeability
  - Amendments to Classification and Measurement of Financial Instruments
  - HKFRS 18 *Presentation and Disclosure in Financial Statements*
  - HKFRS 19 *Subsidiaries without Public Accountability: Disclosures*
- IFRS Interpretations Committee agenda decisions that are relevant to Hong Kong
  - Guarantees Issued on Obligations of Other Entities
- Common application issues identified by regulators
  - Impairment of non-current assets
  - Impairment of receivables
  - Revenue recognition
  - Accounting policy information, judgements and estimates
- Other issues relevant for closing out 2025
  - Considerations related to evolving tariff measures

| Topic and programme code  | Date and Time          | Language                                       | CPD hour    | Fee   |
|---|------------------------|--|-------------|---|
| <b>Year-end Financial Reporting Reminders for 2025</b><br><br>(ESEMETLS260112L01) | <b>12 January 2026</b> | Cantonese with English handout and terminology | 2 CPD hours | <ul style="list-style-type: none"> <li>• \$270 (HKICPA member or student / International Affiliate (IA))</li> <li>• \$490 (non-member)</li> </ul> |

## ABOUT THE SPEAKER:



**Ms. Suki Shek, Senior Manager, National Technical, Audit and Assurance, Deloitte China**

Suki is a senior manager and key member of Deloitte China IFRS Centre of Excellence specialized in both IFRS Accounting Standards and IFRS Sustainability Disclosure Standards.

Suki has over 12 years of extensive experience in providing accounting and auditing services to listed clients from different sectors in the PRC, Hong Kong and Macau, including financial institutions, casino operators and property developers. She has advised on accounting and IPO matters for over 35 successful IPOs in Hong Kong.

In addition, her current responsibilities include publishing external publications, guidance and comment letters on the development of sustainability reporting. She is also a regular speaker on accounting standards, sustainability reporting and listing rules.

## 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 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)