

# Accounting and Financial Reporting

## E-learning: 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 e-learning 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	Language	CPD hour	Fee
<b>Tackling Common Financial Reporting Issues for Financial Instruments</b> (ESEMETLS251117L01)	<b>17 November 2025</b>	Cantonese with English handout and terminology	2 CPD hours	<ul style="list-style-type: none"> <li>• \$280 (HKICPA member or student / International Affiliate (IA))</li> <li>• \$500 (non-member)</li> </ul>

**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 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.

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