



Accounting and Financial Reporting

E-learning: 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 e-learning 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 ESEMETLS251210L01 | 10 December 2025 (Archives webinar) | Cantonese with English handout and terminology | 1.5 CPD hours (subject to the actual attendance) | <ul style="list-style-type: none">• \$280 (HKICPA member or student / International Affiliate (IA))• \$500 (non-member) |

Competency Accounting and financial reporting, Auditing and Assurance

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.
- Confirmation of registration will be sent by email. If you have not received confirmation of your application, please contact us.

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