



Accounting and Financial Reporting E-learning: Financial reporting considerations for evolving tariff

COURSE HIGHLIGHTS:

The recent tariffs imposed by the US government, coupled with resultant market volatility, have become critical factors for entities preparing their financial statements, particularly those with June year-ends or interim reporting periods. This e-learning is designed to provide timely and practical guidance on the financial reporting implications of evolving tariffs.

In this e-learning, the speaker will focus on how to assess and reflect the impact of tariff changes on several aspects of financial reporting, including:

- going concern considerations;
- impairment of non-financial assets;
- recoverability of deferred tax assets;
- assessment of onerous contract; and
- inventory valuation.

Special emphasis will be placed on the disclosure of key assumptions and judgement made by entities and how the uncertainties arising from tariff-related market volatility are incorporated into the preparation of financial statements.

Join us to gain essential insights that will help you navigate these complex challenges in financial reporting.

Topic and programme code	Language	CPD hour	Fee
Financial reporting considerations for evolving tariff <i>(ESEMETLS250710L01)</i>	Cantonese with English handout and terminology	1.5 CPD hours	<ul style="list-style-type: none">• \$280 (HKICPA member or student / International Affiliate (IA))• \$500 (non-member)

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 SPEAKER:

Gigi Lam

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Gigi is a partner of the National Technical Department of Deloitte China. In her current role, she gives advice to clients on applications of IFRS and HKFRS standards and provides accounting technical support to clients' transactions and IPOs. She also spent eight years in audit practice in Hong Kong, where she served listed and multinational clients from a variety of sectors including retail, manufacturing, real estate and transportation. Gigi is a member of the HKICPA.

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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