

Accounting and Financial Reporting

E-learning: Navigating HKFRS 18 — Practical Challenges in Focus

COURSE HIGHLIGHTS:

Starting in 2027, the familiar look of the income statement will undergo a fundamental transformation. HKFRS 18 *Presentation and Disclosure in Financial Statements* replaces HKAS 1 *Presentation of Financial Statements* and introduces significant changes to how entities communicate financial performance in their financial statements. These changes will affect all entities across all industries and will require retrospective application.

Following the Institute's earlier [On-Demand E-learning Courses on HKFRS 18](#), this e-learning moves beyond the fundamentals to focus on the practical implementation challenges that entities need to address now. In particular, it will highlight areas requiring significant judgement. Drawing on recent agenda decisions and tentative agenda decisions relating to IFRS 18 issued by the IFRS Interpretations Committee, the e-learning will provide practical insights into how the requirements are expected to be applied in practice.

In the e-learning, the speaker will cover the following areas:

- A concise recap of the key requirements of HKFRS 18;
- Determination of main business activities and specified main business activities and considerations for specific industries;
- Other practical implementation issues
 - Determination and disclosures of management-defined performance measures;
 - Classification of income and expenses arising from common type of transactions;
- Key considerations for the adoption of HKFRS 18.

Topic and programme code	Date	Language	CPD hour	Fee
Navigating HKFRS 18 — Practical Challenges in Focus (ESEMETLS260617L02)	17 June 2026	Cantonese with English handout and terminology	1.5 CPD hours (subject to the actual attendance)	• \$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:

Mr. Marcus Leung, Senior Manager, National Technical, Deloitte China

Marcus is a senior manager in the National Technical Department of Deloitte China. He has over 14 years of audit and assurance experience serving clients based in Hong Kong, mainland China and internationally across a wide range of industries. He has extensive experience providing technical advice and support to engagement teams and clients on the application of IFRS/HKFRS Accounting Standards, as well as on Hong Kong IPOs and capital market transactions. Over the years, he has assisted numerous clients in successfully listing on stock exchanges in Hong Kong and the United Kingdom. Marcus is a member of the Hong Kong Institute of Certified Public Accountants and the Institute of Chartered Accountants in England and Wales.

ABOUT THE REGISTRATION:

- Online registration is recommended, please click [here](#) or visit 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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