



Accounting and Financial Reporting

Live webinar: 2026 Year-End Priorities and Emerging Reporting Issues for Insurers

COURSE HIGHLIGHTS:

Nearly four years after HKFRS 17 *Insurance Contracts* became effective, insurers are now focused on operational excellence, regulatory expectations and emerging interpretation issues. As 2026 year-end approaches, finance teams, actuaries and auditors need to ensure that complex accounting judgements, disclosures and reporting processes remain robust in an evolving reporting environment.

This webinar will provide insurers, auditors and finance professionals with an update on significant financial reporting developments affecting the insurance industry, including lessons learned from recent reporting cycles, practical HKFRS 17 application challenges and new and forthcoming changes to HKFRS Accounting Standards.

Key topics include:

- HKFRS 17 – year-end focus areas and emerging application matters
- Updates on new HKFRS Accounting Standards and amendments effective in 2026 and beyond:
 - Amendments to HKFRS 9 and HKFRS 7 – *Classification and Measurement of Financial Instruments*, including clarifications on the initial recognition and derecognition of financial assets and financial liabilities
 - Impacts of HKFRS 18 *Presentation and Disclosure in Financial Statements* on insurers' financial statements, with illustrative examples of applying the new presentation and disclosure requirements, implementation challenges and transition considerations
 - Amendments to IAS 28 – *Amendments to the Fair Value Option for Investments in Associates and Joint Ventures*, and considerations for insurers when applying the new amendments
 - Recent and forthcoming IFRS Interpretations Committee agenda decisions relevant to insurers
- Regulators' and auditors' focus areas for insurance financial reporting.

Details of the webinar are as follows:

Topic and programme code	Date and time	Language	CPD hours	Fee
2026 Year-End Priorities and Emerging Reporting Updates for Insurers (EWEB26102802)	28 October 2026 12:30 pm – 2:00 pm	English	1.5 CPD hours (subject to actual attendance)	\$280 (HKICPA member or student / International Affiliate (IA)) \$500 for non-member



Enrolment deadline	21 October 2026 (online/offline enrollment)
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 SPEAKER:

Benjamin Hucklebridge
Partner, Deloitte Touche Tohmatsu

Ben is a Partner in the Assurance practice of Deloitte China and is currently based in the Hong Kong office. Ben's depth of expertise in the accounting policy field and insurance industry has been built through over 15 years of work experience as an external auditor and accounting policy advisor in the financial services industry, both within practice and in the industry in the UK and Hong Kong. Ben has extensive experience supporting various large multinationals in their implementation and application of HKFRS/IFRS 17 and regulatory change. Ben currently focuses on the provision of technical accounting advice to clients and Deloitte practitioners on the interpretation of HKFRS/IFRS Accounting Standards and new regulatory requirements, and on complex accounting issues applying the HKFRS/IFRS accounting framework.

ABOUT THE REGISTRATION:

- Online registration is recommended, please click [here](#) or visit www.hkicpa.org.hk
- To register offline (by email only), please complete the enclosed enrolment form and return it with full payment to the Institute.
- Enrolments will be accepted on a first-come-first-served basis with priority given to the Institute's members.

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Phone: 2287 7381

email: enrolment@hkicpa.org.hk

Course Information Enquiry:

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CPD EVENT ENROLMENT FORM

(The enrolment form must reach the Institute no later than 2 working days before the start of the event.)

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By post: **HKICPA, 37/F, Wu Chung House, 213 Queen's Road East, Wanchai. Attn: F&O Dept.**

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