

Annual Accounting and Sustainability Update 2026

What Matters Now, What Comes Next

**VIRTUAL
CONFERENCE**

Programme Code

EWEB26112101

Date	Saturday, 21 November 2026
Time	9:00 a.m. – 1:00 p.m.
Format	Live webinar
Language	English
CPD hours	3.5 (subject to actual attendance)
Fee	HK\$450 for HKICPA member, student or IA HK\$990 for non-member <i>(An email will be sent to you when your registration is accepted. You can access the virtual conference by tablet, smartphone or PC.)</i>
Chair	Mr. Joe Ng Chair of Financial Reporting Standards Committee (FRSC), HKICPA and Partner, Professional Practice, EY
Participants	Members working or interested in accounting or sustainability reporting
Competency*	Accounting and financial reporting; Sustainability
Rating*	Advanced level

Highlights of the conference

Objectives and speakers
(Speakers' profiles are printed overleaf):

❖ **Setting the Standards**

- Standard setting function of the HKICPA
- Major standard setting projects in progress
- Overview of the Amendments to AG 5

Mr. Joe Ng

❖ **Closing out 2026: Financial reporting considerations**

- Amendments effective in 2026
- Recent IFRIC agenda decisions
- Application issues of HKFRSs, including findings from recent regulators' inspection
- Financial reporting considerations arising from the current risk environment

Ms. Isabel Lin

❖ **Getting ready for HKFRS 18: Practical implementation insights**

- Key changes introduced by HKFRS 18
- IFRIC agenda decisions related to IFRS 18
- Implementation challenges and transition considerations

Mr. Samuel Ma

❖ **Update on sustainability reporting**

- Regulatory developments and emerging reporting expectations
- Practical implementation challenges and application issues
- Latest developments in sustainability reporting standards
- HKICPA implementation support

Ms. Yvonne Kam

* Please refer to the [competencies and ratings for CPD events](#).

About the chair cum speaker



Mr. Joe Ng
Chair of Financial Reporting Standards Committee (FRSC), HKICPA
Partner, Professional Practice, EY

Mr. Ng is a partner within professional practice department of EY assurance practice. 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 FRSC of the HKICPA and a member of the HKICPA's Financial Instruments Advisory Panel and Financial Reporting Valuation Advisory Panel. Through the global network of EY IFRS expert group, Mr. Ng also provides comments on IFRS developments and advises on accounting matters for EY clients globally. He is a regular speaker for financial instrument accounting, including IFRS 9, IFRS 7 and IAS 32.

Mr. Ng has over 20 years of experience in providing accounting advisory and auditing services to financial institutions in Chinese Mainland and Hong Kong, including large state-owned banks and international banks.

About the speakers



Ms. Isabel Lin
Director, Audit Quality and Professional Practice, KPMG

Ms. Lin is a director in Audit Quality and Professional Practice at KPMG, where she brings over 16 years of experience as a technical accounting specialist. Her expertise centers on the accounting for financial instruments under IFRS/HKFRS, with a strong focus on complex financial transactions. She advises internal stakeholders and external clients on the accounting implications of complex financial transactions and financial instruments. Ms. Lin is also a regular speaker who delivers training on IFRS/HKFRS to corporates, banks and regulators. She is also a member of the Hong Kong Institute of Certified Public Accountants.



Mr. Samuel Ma
Partner, National Technical, Deloitte China

Mr. Ma is a partner of the National Technical of Deloitte China. He has over 16 years of audit and assurance experience in Greater Bay Area, serving Hong Kong listed clients in a wide range of industries. In his role with Deloitte, he provides advice and support engagement teams and clients on application issues of financial reporting and capital market transactions.

Mr. Ma is a member of the Hong Kong Institute of Certified Public Accountants. He also serves as a member of the HKICPA's Disclosure Initiative Advisory Panel, Employee Benefits Advisory Panel and Financial Reporting Valuation Advisory Panel.



About the speakers (con't)



Ms. Yvonne Kam

**Deputy Chair of Sustainability Disclosure Standards Committee (SDSC), HKICPA
Member of the Transition Implementation Group on IFRS S1 and IFRS S2, ISSB
Partner, Sustainability Technical Leader, PwC**

Ms. Kam is the lead technical partner on sustainability matters in PwC in Hong Kong and Chinese Mainland. She is also part of PwC's global sustainability reporting leadership team. Over the years, she has worked intensely on sustainability reporting and standard-setting matters. She has been a major influencer on International Sustainability Standards Board's (ISSB) exposure drafts commentary process. Following the ISSB's redeliberation, she has written a large number of articles on IFRS Sustainability Disclosure Standards and their implications on application.

Ms. Kam has been appointed as special advisor to the Ministry of Finance on sustainability disclosure related matters and has represented China in the ISSB's Jurisdictional Working Group. She is also a member of the China Listed Company Association's ESG Committee. She has led numerous online and offline forums/panels/seminars and sharing sessions on sustainability topics for institutions and corporates, as well as for local standard-setters and regulators.



CPD EVENT ENROLMENT FORM

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

Please send the complete form **by e-mail** or **by post** together with the required payment

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

Payment & Enrolment Status Enquiry: 2287 7381 / enrolment@hkiicpa.org.hk	Course Information Enquiry: 2287 7253 / cpd@hkiicpa.org.hk	FOR OFFICE USE
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Family name Given name (optional)

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1.			HK\$
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3A	☐ Cheque (No. _____) payable to HKICPA or Hong Kong Institute of Certified Public Accountants		
	☐ BOC HKICPA VISA ☐ BOC HKICPA UnionPay card ☐ Other VISA / MasterCard		
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Note:

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- Payment receipt will be sent to your email address provided above once the payment is confirmed.
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- Members of HKICPA may access to "MyCPA" to check your enrolment status.

Section 4 – Points to Note

- Applications are processed on a first-come, first-served basis.
- Confirmation of enrolment and login information to access the event (if applicable) will be sent to you via email. Your login ID and password are for your exclusive use ONLY and you should not share them with anyone.
- In the event of typhoon signal no. 8 or above or a Black Rainstorm warning is hoisted, all scheduled events will be cancelled/postponed. Further details of bad weather arrangement for CPD programmes, please refer to the Institute's homepage.
- Your personal data collected from the enrolment process and administration of courses/events/activities will be used for the purpose of the administration of the course on which you are enrolled. The provision of personal data by means of this form is voluntary. However, insufficient information may result in an inability to process your application. Such data collected may be accessible by the Institute's officers, persons or committees processing the application and related matters. In addition, the Institute may use the collected data for statistical research and analysis. The Institute intends to use the personal data of your name, email address and correspondence address to inform you, where relevant, of members' benefits, goods, services, facilities and events organized or provided by the Institute or other organizations. Members and registered students may opt out of receiving such materials at any time by logging in via the following link: <https://mas.hkiicpa.org.hk/mycpa/communication/preference>. Non-members may opt out of receiving such materials at any time by sending an email to the Institute at privacyofficer@hkiicpa.org.hk or a letter to the Institute's privacy officer. For more information about the privacy policy of the Institute, please go to <https://www.hkiicpa.org.hk/en/Tools/Privacy-policy>.
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