Hong Kong Institute of
Certified Public Accountants
香港會計師公會

Accounting and Financial Reporting
Live webinar: HKFRS 18 Go-live Countdown: From Theory to Practice

COURSE HIGHLIGHTS:

With only a short time remaining before HKFRS 18 *Presentation and Disclosure in Financial Statements* becomes effective for annual reporting periods beginning on or after 1 January 2027, entities are entering the final and most critical stage of implementation. HKFRS 18 introduces significant changes to the presentation and disclosure of information in financial statements, enhancing transparency for investors and expanding the scope of information subject to audit assurance. Entities should now be transitioning from understanding the requirements to finalising implementation plans and preparing comparative information.

As the countdown to adoption enters its final stage, this webinar will focus on the practical actions needed for a successful transition. Participants will gain insights into recent technical and interpretive developments, explore real-life application scenarios, and discuss areas requiring significant judgement. The webinar will also highlight common implementation challenges, practical solutions, and key reminders to help entities achieve a smooth and timely transition to HKFRS 18.

The speaker will cover the following key areas:

- A concise recap of the key aspects of HKFRS 18 and their effects;
- Latest IFRIC Agenda Decisions and Tentative Agenda Decisions related to IFRS 18;
- Amendments to the Fair Value Option for Investments in Associates and Joint Ventures; and
- Final go-live reminders, including practical implementation and transition issues.

Topic and programme code	Date and Time	Language	CPD hour	Fee
HKFRS 18 Go-live Countdown: From Theory to Practice **(EWEB26121001)**	**10 December 2026** **12:30 pm – 2:00 pm**	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)

Application Deadline 3 December 2026 (online/offline enrolment)

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.

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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 15 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.
- Upon successful enrolment, the webinar URL and login password will be provided closer to the event date. You can access the webinar by tablet, smart phone or PC.
- Enrolments will be accepted on a first-come-first-served basis with priority given to the Institute's members.

Payment & Enrolment Status Enquiry:

Phone: 2287 7381

e-mail: enrolment@hkicpa.org.hk

Course Information Enquiry:

Phone: 2287 7057

e-mail: tls@hkicpa.org.hk

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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.)

Please send the complete form ***by e-mail*** or ***by post*** together with the required payment
Email: **enrolment@hkicpa.org.hk**
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@hkicpa.org.hk	Course Information Enquiry: 2287 7057 tls@hkicpa.org.hk	FOR OFFICE USE

Section 1 – Personal Particulars ☑ where appropriate. All fields are mandatory unless specified otherwise.

Membership No.: _____, or please specify: ❑ Non-member ❑ GAA Passport Holder

Name of participant: _____ Organization: *(optional)* _____
Family name *Given name*

Contact information provided below is used solely for communication of the particular event(s), without update to your member profile.

Mobile: _____ E-mail: _____

Section 2 – Event Registration All fields are mandatory.

No.	*Event code*	*Event name*	*Fees*
1.			HK$
2.			HK$
3.			HK$
		Total:	HK$

Section 3 – Payment Please fill in either 3A and ☑ where appropriate. All fields are mandatory.

3A

❑ Cheque (No._____) payable to **HKICPA** or **Hong Kong Institute of Certified Public Accountants**

❑ BOC HKICPA VISA ❑ BOC HKICPA UnionPay card ❑ Other VISA / MasterCard

Card Number: ___ ___ ___ ___ - ___ ___ ___ ___ - ___ ___ ___ ___ - ___ ___ ___ ___ Card Expiry Date: (MM/YY) ___ / ___

Cardholder's Name:	Cardholder's Signature:	Date of completing the form:

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Note:

3.1 Applications will only be accepted when payment is made by cheque or credit card. Cash is strictly not accepted.
3.2 For cheque payment, please issue separate cheque for each event. For credit card payment, the card should be valid with expiry date at least 1 month from the date of event.
3.3 In order not to delay the process, please ensure payment is made together with your application.
3.4 Payment receipt will be sent to your email address provided above once the payment is confirmed.
3.5 In normal circumstances, the course fee is non-refundable or non-transferrable upon receipt of payment by HKICPA. Should the course be cancelled or postponed due to unforeseeable circumstances, refund will be made according to your payment method. Unsuccessful enrolment will be notified with full refund. For credit card payment, refund will be made directly to your credit card account. For cheque payment, refund will be mailed to your correspondence address.
3.6 Members of HKICPA may access to "MyCPA" to check your enrolment status.

Section 4 – Points to Note

4.1 Applications are processed on a first-come, first-served basis.
4.2 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.
4.3 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.
4.4 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.hkicpa.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@hkicpa.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.hkicpa.org.hk/en/Tools/Privacy-policy.
4.5 No unauthorized audio or video recording is allowed at CPD events.
4.6 The Institute reserves the right to amend the above terms and conditions without prior notice, and to change the venue, date, speaker or to cancel the event due to unforeseen circumstances. In case of any disputes, the Institute reserves the right to make the final decision.

For payment by cheque, please fill-in your postal address for refund.

Name:	Name:
Address:	Address: