



## HKICPA e-seminar: SMEs/SMPs: You should know ...

### COURSE HIGHLIGHTS:

As a SME/SMP, you may have considered the following questions:

- What are the available financial reporting frameworks in Hong Kong?
- Can I use SME-FRF & SME-FRS (SME Standard) or HKFRS for Private Entities (HKFRS for PE) to prepare the financial statements of my company?
- Do companies that are subsidiaries of a listed company qualify for a reporting exemption?
- Can I apply requirements in HKFRS for financial statements prepared under SME Standard or HKFRS for PE?
- Will SME Standard or HKFRS for PE adopt HKFRS 9, 15 and 16?
- How can I determine the discount rate of a lease under HKFRS 16?

This e-seminar will go through these frequently asked questions with you. It will also cover the amendments to the SME Standard that became effective on 1 January 2021, and provide an update on the IASB comprehensive review of the *IFRS for SMEs* Standard (equivalent to HKFRS for PE).

<b>Speakers</b>	<b>Mr. Anthony Wong and Ms. Joni Kan</b> Associate Directors, Standard Setting Hong Kong Institute of Certified Public Accountants
<b>Rating</b>	Intermediate level*
<b>Competency</b>	Accounting and financial reporting
<b>Event Code</b>	ESEMETLS21040101 / ESEMETLS21041A01 / ESEMETLS21041B01/ESEMETLS21041BL01
<b>Participants</b>	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.

Date	Language	CPD hour	Fee
April 2021	Cantonese with English handout and terminology	1 CPD hour	<ul style="list-style-type: none"><li>• HK\$270 (HKICPA member or student, IA member)</li><li>• HK\$490 (non-member)</li></ul>

### REGISTRATION

- Online registration is recommended, please click [here](#) or visit [www.hkicpa.org.hk](http://www.hkicpa.org.hk)
- To register offline (by post or by fax), 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.

**Payment & Enrolment Status Enquiry:**

Phone: 2287 7381

e-mail: [enrolment@hkicpa.org.hk](mailto:enrolment@hkicpa.org.hk)

**Course Information Enquiry:**

Phone: 2287 7074

e-mail: [tls@hkicpa.org.hk](mailto:tls@hkicpa.org.hk)

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