

## Accounting and Financial Reporting

### E-learning: Year-end Financial Reporting Reminders for 2023

#### COURSE HIGHLIGHTS:

What are the financial reporting considerations that worth specific attention for 2023 year-end closing? Are you familiar with the upcoming changes in Hong Kong Financial Reporting Standards (HKFRSs) that will have an impact on financial reporting? Do you want to learn more about commonly-seen application issues of HKFRSs?

To get well prepared for 2023 year-end closing, enroll in this webinar that will discuss the following topics:

- Amendments that are effective in 2023
  - Disclosure of Accounting Policies
  - Definition of Accounting Estimates
  - Deferred tax related to assets and liabilities arising from a single transaction
  - International Tax Reform— Pillar Two Model Rules
- Accounting implications of the abolition of the MPF-LSP offsetting mechanism in Hong Kong
- IFRS Interpretations Committee agenda decisions that are relevant to Hong Kong
- Amendments that will become effective in 2024
  - Classification of Liabilities as Current or Non-current
  - Non-current Liabilities with Covenants
  - Lease Liability in a Sale and Leaseback
  - Supplier Finance Arrangements

Topic and programme code	Date and Time	Language	CPD hour	Fee
Year-end Financial Reporting Reminders for 2023 (ESEMETLS240118L01)	18 January 2024	Cantonese with English handout and terminology	2 CPD hours	<ul style="list-style-type: none"> <li>• \$270 (HKICPA member or student / International Affiliate (IA))</li> <li>• \$490 (non-member)</li> </ul>

**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:

### Ms. Juliana Tse, Partner, Professional Practice, EY

Ms. Tse is a partner within professional practice department of EY assurance practice. She has over 25 years of experience in servicing listed and private clients in various industries for their annual reporting or Hong Kong initial public offering purposes. In recent years, Ms. Tse has mainly concentrated on providing technical support, both locally and across the Asia Pacific region, on accounting and auditing matters, including IPO support. She leads the EY Asia Pacific accounting expert group for employee benefits and is a member of the revenue group. At HKICPA, Ms. Tse is a member of FRSC's Employee Benefits Advisory Panel and Conceptual Framework Advisory Panel.

## ABOUT THE REGISTRATION:

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

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