

## E-learning: Accounting cum auditing essence: a fresh look at impairment of trade and other receivables

### COURSE HIGHLIGHTS:

While the expected credit losses (ECL) model in HKFRS 9 *Financial Instruments* has been in application for several years, we continue to see recurring findings by the regulators on estimating and evaluating ECL. You might have attended a number of webinars to equip yourself with sound knowledge of the related accounting requirements, but somehow you might still be trapped by the common pitfalls and need clarification on how to deal with the application issues.

Let's have a fresh look at the impairment of trade and other receivables! In this webinar, the speakers will talk about this topic in an easy-to-follow, conversational manner with reference to several interesting illustrative examples to help you navigate the key **accounting and auditing** considerations in the impairment of trade and other receivables of non-financial corporates.

Don't miss this training opportunity before you get busy with closing out the financial year end.

Date and Programme code	Language	CPD hour	Fee
<b>January 2023</b> (ESEMETLS23010001 <b>ESEMETLS230100L01</b> )	Cantonese with English handout and terminology	1.5 CPD hours	<ul style="list-style-type: none"> <li>HK\$270 (HKICPA member or student, IA member)</li> <li>HK\$490 (non-member)</li> </ul>

**Competency** Accounting and Financial Reporting

**Rating** Intermediate Level\*

**Participants** Auditors, preparers, professional accountants in business, management and audit committee members

\*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 SPEAKERS:

**Ms. Cecilia Kwei**  
**Director of Standard Setting, HKICPA**

Cecilia oversees the setting of accounting, sustainability disclosures, audit & assurance and ethics standards in Hong Kong. She is responsible for policy formulation and execution in relation to corporate reporting and she is instrumental in the establishment of the sustainability standard setting function in Hong Kong.



Prior to her current role, Cecilia was a director in a Big-4 firm specialising in technical accounting with extensive experience in dealing with complex accounting issues. She was a member of the firm's Global IFRS and Corporate Reporting Leadership Team, a member of the IFRS 16 *Leases* Global Expert Advisory Panel, as well as a member of the Asia Pacific Subject Matter Expert group on IFRS 15 *Revenue* and IFRS 16. She was also a senior lecturer of financial accounting at the University of the Witwatersrand and her work experience spans Johannesburg, London and Hong Kong. She is a regular speaker at conferences.

**Ms. Kennis Lee**  
**Associate Director of Standard Setting, HKICPA**

Kennis is a specialist in HKFRS 9 *Financial Instruments*, HKFRS 15 *Revenue* and HKFRS 16 *Leases*. In her current role at the Institute, Kennis provides a full range of support in the development, application and maintenance of corporate reporting standards in Hong Kong.

Before joining the Institute, Kennis was a seasoned Senior Manager of the technical department at a Big-4 firm and a second tier accounting firm for more than 20 years. She has extensive experience in resolving technical issues and IPOs. In addition to providing accounting technical support, she guided and advised engagement teams on auditing requirements. Kennis also has rich experience in providing audit services to listed and multinational clients from different sectors in Mainland China, Hong Kong and Macau. She is a regular speaker at both internal and external training events.

**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 or by email), 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

Payment & Enrolment Status Enquiry:  
Phone: 2287 7381 / e-mail: [enrolment@hkicpa.org.hk](mailto:enrolment@hkicpa.org.hk)

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