

## Accounting and financial reporting:

# HKFRS 9 *Financial Instruments* (Re-run)

HKFRS 9 *Financial Instruments* became effective on 1 January 2018 and replaced HKAS 39 *Financial Instruments: Recognition and Measurement*. The standard introduces a new approach to classification and measurement of financial assets based on the entity's business model and an instrument's cash flow characteristics. It also introduces a new forward-looking impairment model which requires earlier recognition, and ongoing assessment of credit losses. The hedge accounting requirements under HKFRS 9 are more principles based and more closely aligned with the entity's risk management practices.

These workshops cover the new concepts and the practical issues and business impact that companies should consider.

Topic and programme code	Date and time	Format/ Language	Venue	Fee
HKFRS 9 "Financial instruments" - Deep-dive workshop on classifications and measurements of financial assets and financial liabilities <b>[WSHP18102902]</b>  	29 October 2018  9:30am – 12:00pm <i>(note)</i>  (CPD hours: 2.5)	Workshop/ Cantonese with English handout and terminology	HKICPA Training Centre  27/F, Wu Chung House, Wanchai, Hong Kong	HK\$420 for HKICPA member or student HK\$680 for non-member
HKFRS 9 "Financial instruments" - Deep-dive workshop on impairment of financial assets and the expected loss model <b>[WSHP18103102]</b>  	31 October 2018  9:30am – 12:00pm <i>(note)</i>  (CPD hours: 2.5)	Workshop/ Cantonese with English handout and terminology	HKICPA Training Centre  27/F, Wu Chung House, Wanchai, Hong Kong	HK\$420 for HKICPA member or student HK\$680 for non-member
HKFRS 9 "Financial instruments" – Deep-dive workshop on transitional provisions: how to transit from HKAS 39 to HKFRS 9 and key changes on hedge accounting <b>[WSHP18110601]</b>  	6 November 2018  9:30am – 12:00pm <i>(note)</i>  (CPD hours: 2.5)	Workshop/ Cantonese with English handout and terminology	HKICPA Training Centre  27/F, Wu Chung House, Wanchai, Hong Kong	HK\$420 for HKICPA member or student HK\$680 for non-member

Note: Light refreshments are served between 9:00am to 9:30pm prior to the start of the workshop.



## **COURSE HIGHLIGHTS:**

These workshops provide in-depth application experience through examples to explain HKFRS 9. The speaker will also cover the transition options and disclosure requirements under HKFRS 9.

The workshops are designed to help preparers and users evaluate the impact of HKFRS 9 on the business and its financial statements. Participants who are interested in the workshops are advised to enroll in the **HKICPA e-seminar: Updates on Hong Kong Financial Reporting Standard – HKFRS 9 Financial Instruments (audio) (Programme code: ESEMETLS170502)** for a basic knowledge of the standard before attending the workshops. Participants should consider enrolling in all three workshops in the series for a comprehensive working knowledge of the standard.

## **ABOUT THE SPEAKER:**

### **Candy Fong**

Candy is a partner of foremost Advisers Limited, a firm providing a wide range of technical accounting services to listed companies and CPA firms. Candy has more than 16 years of experience in applying HKFRSs/IFRSs. She is a member of HKICPA's Financial Reporting Standards Committee of the HKICPA and also panel member of a number of HKIPCA accounting advisory panels including revenue recognition, financial instruments and business combination. Candy is a regular speaker on IFRS/HKFRS application and has many years of experience in sharing with companies on how to apply IFRSs/HKFRSs.

## **About the programme:**

<b>Competency</b>	Accounting and financial reporting
<b>Rating</b>	Intermediate Level*
<b>Participants</b>	Auditors, preparers, CEOs, CFOs, professional accountants in business
<b>Format</b>	Our workshop encourages interactive-learning through discussion and exercises in small group which provides opportunities for participants to explore the subject in more detail

\*Please click [here](#) for online registrations and refer to the [Institute's online CPD Learning Resource Centre](#) for descriptions of competency and rating.

## **EVENT INFORMATION ENQUIRY:**



2287-7386



[tls@hkipa.org.hk](mailto:tls@hkipa.org.hk)

# Deep-dive workshops on HKFRS 9 *Financial Instruments*

## (Re-run)

Finance & Operations Department,  
Hong Kong Institute of CPAs  
37th Floor, Wu Chung House,  
213 Queen's Road East, Hong Kong  
Fax no: 2893- 9853



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

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[Contact information is used solely for communication of this particular event, without update to your member profile.]

Please mark a "✓" against the session(s) for which you wish to apply

Please mark a "✓" against the session(s) for which you wish to apply

29 October 2018 Event code: [WSHP18102902]	31 October 2018 Event code: [WSHP18103102]	6 November 2018 Event code: [WSHP18110601]
<b>Admission Fee:</b> <input type="checkbox"/> HK\$ 420 per person (HKICPA members) per session <input type="checkbox"/> HK\$ 680 per person (Non-HKICPA members) per session		
<input type="checkbox"/> Cheque (no. _____) payable to "Hong Kong Institute of Certified Public Accountants" or "HKICPA"		
<input type="checkbox"/> BOC HKICPA VISA <input type="checkbox"/> BOC HKICPA UnionPay card <input type="checkbox"/> Other VISA / MasterCard		
Card Number:		Card Expiry Date (MM/YY):
Cardholder's Name (block letters):	Cardholder's Signature:	Date:
Payment receipt will be sent to your email address provided above once the payment is confirmed.		

### Notes:

1. Please complete the Enrolment Form and return it to the Finance & Operations on or before the deadline, together with full payment.
2. Enrolment is accepted on a first-come-first-served basis. No telephone reservation will be accepted.
3. Registration by fax will ONLY be processed when payment is made by credit card.
4. Cash is strictly NOT accepted. For credit card payment, the credit card should be valid with expiry date at least 1 month from the date of event. For payment by cheque, the enrolment will only be processed upon receipt of full payment.
5. Confirmation of enrolment will be sent to you via email. You can check your enrolment status at "MyCPA" at <http://mas.hkicpa.org.hk/mycpa/login>. Unsuccessful enrolment will be notified with full refund.
6. If typhoon signal no.8 or above / Black rainstorm warning is hoisted at or after 6:30 a.m. on the date of event, the activity will be cancelled. Your admission fee will be refunded in the event of cancellation due to bad weather. For details, please refer to [Typhoon / Black rainstorm arrangement](#).
7. In normal circumstances, the seminar fee is non-refundable or non-transferrable upon receipt of payment by HKICPA. Should the seminar be cancelled or postponed due to unforeseeable circumstances, refund will be made according to your payment method. 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.
8. No unauthorized audio or video recording is allowed at CPD events.

**Personal Data:** 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. 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 <http://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](mailto: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 <http://www.hkicpa.org.hk/en/service-tools/privacy-policy/>.

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