



Companies (Amendment) (No. 2) Ordinance 2018: Implications on financial reporting

[Event code: SCPD19091802]

Date	18 September 2019 (Wednesday)
Time	7:00 p.m. – 8:30 p.m.
Venue	Hong Kong Institute of CPAs, 27/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong
Speaker	Mr. Ernest Lee Member of Companies Ordinance (Financial Reporting) Advisory Panel, HKICPA Technical Partner, Deloitte China
Language	Cantonese with English handout and terminology
Fee	HK\$150 for HKICPA member or student HK\$330 for non-member
CPD Credit hours	1.5 hours
Competency	Accounting and financial reporting
Rating	Intermediate Level

* Please refer [here](#) for descriptions of other competencies and ratings

ABOUT THE SEMINAR

The Companies (Amendment) (No. 2) Ordinance 2018 (2018 Amendment Ordinance) was enacted on 28 November 2018 and commences operation on 1 February 2019. The 2018 Amendment Ordinance seeks to incorporate new developments after the commencement of the new Company Ordinance (CO) and clarify the policy intent or remove ambiguities or inconsistencies in the new CO. The amendments include expanding the scope for simplified reporting, updating the accounting-related provisions to reflect the latest accounting standards, and streamlining and clarifying provisions to facilitate compliance.

This seminar will provide an overview of the 2018 Amendment Ordinance in relation to financial reporting. In particular, it will discuss the expanded scope of reporting exemption, under which qualified entities are eligible for the use of the SME-FRF & SME-FRS for financial reporting. The seminar will also go through the common pitfalls of applying the disclosure requirements of the CO in the director's report and financial statements (e.g., disclosures of director's material interests, director's remunerations including share-based payments and benefits-in-kind, etc).

ABOUT THE SPEAKER

Mr. Ernest Lee has over 25 years' experience in auditing and providing technical advice on accounting and auditing related matters in a variety of industries in the Asia-Pacific Area.

Mr. Lee is a Fellow of the HKICPA and actively participates in financial reporting standard setting activities in Hong Kong. He is the Chairman of the HKICPA's Financial Reporting Standards Committee, and a member of various Advisory Panels of the HKICPA, including the HKICPA's Companies Ordinance (Financial Reporting) Advisory Panel. He was a member of the Review Panel for the HKICPA's Best Corporate Governance Disclosures Awards for more than 10 years. Mr. Lee was also a technical reviewer of the Risk-Based Financial Statements Review Programme of the Financial Reporting Council (FRC), and a technical reviewer of the HKICPA's Professional Standards Monitoring Panel for more than 10 years. He is a member of the Financial Reporting Review Panel of the FRC.

Mr. Lee is the Treasurer and a Council Member of the Hong Kong Institute of Chartered Secretaries (HKICS), and a Vice Chairman of the HKICS's Education Committee. He also represents the HKICS on the Services Advisory Committee of the Official Receiver's Office.

REGISTRATION

- Online registration is recommended, please click [here](#) or visit 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.
- Enrolments will be accepted on a first-come-first-served basis.

Updates on the "Companies (Amendment) (No. 2) Ordinance 2018 (18 September 2019)

Finance & Operations Department,
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Admission Fee:

Seminar: HK\$ 150 per person (HKICPA members) HK\$ 330 per person (Non-HKICPA members)

Cheque (no. _____) payable to "Hong Kong Institute of Certified Public Accountants" or "HKICPA"

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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 2:30 pm on the date of seminar, 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.

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