

## Accounting and financial reporting:

# HKFRS 9 Practical application – Expected Credit Loss

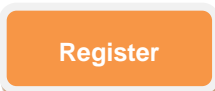
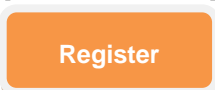
### COURSE HIGHLIGHTS:

HKFRS 9 *Financial Instruments* is effective since 1 January 2018 and replaced HKAS 39 *Financial Instruments: Recognition and Measurement*. The new standard brings fundamental changes to the accounting for financial instruments. Among others, it introduces a new forward-looking impairment model that requires an ongoing assessment of expected credit losses for financial assets that are subject to impairment.

The workshop will focus on the new expected credit loss model by providing practical examples on key application issues and sharing common approaches used in determining the expected credit loss for trade receivable, and loans and receivables, for example through the use of a provision matrix. The workshop will also share with participants some disclosure practices.

Participants will be required to participate in discussions or share their experience in applying the Standard.

*Note:* This workshop is suitable for professionals who already are familiar with or applying HKFRS 9. Participants who do not have a basic understanding of HKFRS 9 are requested to enrol in the **e-seminar 'Updates on Hong Kong Financing Reporting Standard – HKFRS 9 Financial Instruments'** (Event code: ESEMETLS170502) as a pre-requisite for the Workshops.

Programme	Date and Time	Language	Venue	Fee
<b>Workshop</b> [WSHP19102101] 	21 October 2019 9:30 am – 12:30 pm  (CPD hours: 3)	Cantonese with English handout and terminology	HKICPA Training Centre  27/F, Wu Chung House, Wanchai, Hong Kong	HK\$600 for HKICPA member or student  HK\$900 for non-member
<b>Workshop</b> (Re-run) [WSHP19111101] 	11 November 2019 9:30 am – 12:30 pm  (CPD hours: 3)			

*Note: Please bring along your calculator for the workshop as calculation exercises will be included.*



## **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 18 years of experience in applying HKFRSs/IFRSs. She is a member of HKICPA's Financial Reporting Standards Committee and of a number of HKICPA 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

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

## **PAYMENT & ENROLMENT STATUS ENQUIRY:**



2287-7381



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

# HKFRS 9 Practical application – Expected Credit Loss (October and November 2019)

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



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

	21 October 2019 [Event Code: WSHP19102101]		11 November 2019 (Re-run) [Event Code: WSHP19111101]
<b>Admission Fee:</b> <input type="checkbox"/> HK\$ 600 per person (HKICPA members / students) per session <input type="checkbox"/> HK\$ 900 per person (Non-HKICPA members) per session			
<input type="checkbox"/> Cheque (no. _____) payable to "Hong Kong Institute of Certified Public Accountants" or "HKICPA"			
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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:**

- Please complete the Enrolment Form and return it to the Finance & Operations on or before the deadline, together with full payment.
- Enrolment is accepted on a first-come-first-served basis. No telephone reservation will be accepted.
- Registration by fax will ONLY be processed when payment is made by credit card.
- 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.
- 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.
- All scheduled events will be cancelled and postponed to a date to be announced in the event of typhoon signal no. 8 or above or if a Black Rainstorm warning is hoisted. For details of [bad weather arrangement](#) for CPD programmes, please refer to the Institute's homepage.
- 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.
- No unauthorized audio or video recording is allowed at CPD events.

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**Event Information Enquiry:** 2287-7386  
e-mail: [tls@hkicpa.org.hk](mailto:tls@hkicpa.org.hk)

For non-member and firm payment by cheque, please fill-in your postal address in case of refund:

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