

Accounting and financial reporting:

Classification of financial instruments under HKAS 32: Debt vs Equity


COURSE HIGHLIGHTS:

HKAS 32 *Financial Instruments: Presentation* sets out how a company that issues financial instruments should distinguish financial liabilities from equity instruments. That distinction is important because the classification of the financial instruments affects how a company's financial position and performance are depicted.

HKAS 32 has been applied for many years. With the continuous development of innovative financial instruments, companies may find it challenging nowadays in applying HKAS 32 to classify complex financial instruments that combine features of both financial liabilities and equity instruments.

This workshop will provide a brief recap of key HKAS 32 requirements and will share with participants how to apply the accounting requirements in HKAS 32 to some commonly-seen financial instruments in Hong Kong, such as convertible bonds and preference shares.

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

Programme	Date and Time	Language	Venue	Fee
Workshop [WSHP19102901] 	29 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\$750 for HKICPA member or student HK\$1,150 for non-member

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:

Competency	Accounting and financial reporting
Rating	Intermediate Level*
Participants	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:



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

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29 October 2019 [Event Code: WSHP19102901]

Admission Fee: HK\$ 750 per person (HKICPA members / students) per session
 HK\$ 1,150 per person (Non-HKICPA members) per session

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