



HKICPA e-seminar: SMEs/SMPs: You should know ...

COURSE HIGHLIGHTS:

As a SME/SMP, you may have considered the following questions:

- What are the available financial reporting frameworks in Hong Kong?
- Can I use SME-FRF & SME-FRS (SME Standard) or HKFRS for Private Entities (HKFRS for PE) to prepare the financial statements of my company?
- Do companies that are subsidiaries of a listed company qualify for a reporting exemption?
- Can I apply requirements in HKFRS for financial statements prepared under SME Standard or HKFRS for PE?
- Will SME Standard or HKFRS for PE adopt HKFRS 9, 15 and 16?
- How can I determine the discount rate of a lease under HKFRS 16?

This e-seminar will go through these frequently asked questions with you. It will also cover the amendments to the SME Standard that became effective on 1 January 2021, and provide an update on the IASB comprehensive review of the *IFRS for SMEs* Standard (equivalent to HKFRS for PE).

Speakers

Mr. Anthony Wong and Ms. Joni Kan

Associate Directors, Standard Setting
Hong Kong Institute of Certified Public Accountants

Rating

Intermediate level*

Competency

Accounting and financial reporting

Event Code

ESEMETLS21040101

Participants

Auditors, 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.

Date	Language	CPD hour	Fee
April 2021	Cantonese with English handout and terminology	1 CPD hour	<ul style="list-style-type: none">• HK\$120 (HKICPA member or student, IA member)• HK\$220 (non-member)

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