

## Accounting and Financial Reporting

# E-learning: IFRS Interpretations Committee Agenda Decisions that are relevant to Hong Kong

### COURSE HIGHLIGHTS:

The International Accounting Standards Board and the IFRS Interpretations Committee work together in supporting the consistent application of IFRS Standards globally. One way they achieve this is to publish Agenda Decisions to address application questions.

An Agenda Decision explains why a standard-setting project has not been added to the work plan and, in many cases, includes explanatory material. The objective of including such explanatory material is to improve the consistency of application of IFRS Standards.

Agenda Decisions (including any explanatory material contained within them) cannot add or change requirements in IFRS Standards. Explanatory material explains how the applicable principles and requirements in IFRS Standards apply to the transaction or fact pattern described in the Agenda Decision.

This e-learning will mainly cover the following Agenda Decisions/Tentative Agenda Decisions which may have wider implications in Hong Kong, and explain how the applicable principles and requirements in the IFRS Standards apply to the specific fact patterns:

- Costs necessary to sell inventories
- Configuration or customisation costs in a cloud computing arrangement
- Supply chain financing arrangements – reverse factoring
- Classification of debt with covenants as current or non-current
- Demand deposits with restriction on use
- Accounting for warrants that are classified as financial liabilities on initial recognition
- Preparation of financial statements when an entity is no longer a going concern
- Attributing benefits to periods of service

Topic and programme code	Event Date	Language	CPD hour	Fee
<b>IFRS Interpretations Committee Agenda Decisions that are relevant to Hong Kong</b>  (EWEB2021121501)	<b>15 December 2021</b>  <b>(Enrolment starts from 21 March 2022)</b>	Cantonese with English handout and terminology	<ul style="list-style-type: none"> <li>• 1.5 CPD hour</li> </ul>	<ul style="list-style-type: none"> <li>• \$150 (HKICPA member or student / International Affiliate (IA))</li> <li>• \$330 (non-member)</li> </ul>



<b>Competency</b>	Accounting and financial reporting
<b>Rating</b>	Intermediate Level*
<b>Participants</b>	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.

### **ABOUT THE SPEAKERS:**

#### **Joe Ng**

#### **Partner, Professional Practice, EY**

Joe is a partner within Professional Practice Department of EY Assurance Practice. He specializes in accounting for financial instruments and investment products, in particular accounting for hedges, securitization, and structured products, and leads the EY Asia Pacific accounting expert groups for financial instruments and cryptocurrencies. He is a member of the Financial Reporting Standard Committee of the HKICPA. Through the global network of EY IFRS Financial Instruments and Crypto expert group, he also provides comments on IFRS developments and advises on accounting matters for EY clients globally. He is a regular speaker for financial instrument accounting, including IFRS 9, IFRS 7 and IAS 32.

Joe has over 20 years of experience in providing accounting and auditing services to financial institutions in Mainland China and Hong Kong, including large state-owned banks and international banks.

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No.	Course Code (e.g. EC118)	Course Title (e.g. Annual Accounting Update 2015 "Staying Tuned" )	Fee (HK\$)
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