



Accounting and Financial Reporting

E-learning:

Year-end Financial Reporting Reminders for 2021

COURSE HIGHLIGHTS:

2021 remains another challenging year for many businesses due to the prolonged Covid-19 pandemic situation. Businesses have continuously faced various difficulties locally and globally. What are the financial reporting considerations that warrant specific attention for 2021 annual financial statements? What are the common application issues observed during the year?

This 2-hour webinar will discuss the above questions through the use of real-life examples. Specifically, it will cover the following topics:

- New and amended Hong Kong Financial Reporting Standards (HKFRSs) that are effective for 2021
- Common application issues, including
 - ✓ Presentation of Covid-19-related expenses and impairment losses
 - ✓ Presentation of cash flows on derivatives
 - ✓ Disclosures on loan covenants
 - ✓ Disclosures on going concern
 - ✓ Costs necessary to sell inventories (IAS 2 *Inventories*)
 - ✓ Supply chain financing arrangements - reverse factoring
- Amendments to HKFRSs that have been issued but not yet effective.

Topic and Programme code	Date	Language	CPD hour	Fee
Year-end Financial Reporting Reminders for 2021 (ESEMETLS22011402)	14 January 2022 (Enrolment starts from 11 March 2022)	Cantonese with English handout and terminology	2 CPD hours	<ul style="list-style-type: none">• \$200 (HKICPA member or student/ International Affiliate (IA))• \$360 (non-member)

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.



ABOUT THE SPEAKERS:

Gigi Lam

Senior Manager, Deloitte China

Gigi is a senior manager of the National Technical Department of Deloitte China. In her current role, she gives advice to clients on applications of IFRS and HKFRS standards and provides accounting technical support to clients' transactions and IPOs. She also spent eight years in audit practice in Hong Kong, where she served listed and multinational clients from a variety of sectors including retail, manufacturing, real estate and transportation. Gigi is a member of the HKICPA.

Emily Chan

Senior Manager, Deloitte China

Emily is a senior manager in the National Technical Department of Deloitte China. Her current responsibilities include providing advice and technical support for IPOs in Hong Kong, application of IFRS and HKFRS standards. She has over 8 years of experience in providing audit and assurance services to companies listed in Hong Kong and the United States, multinational corporations and private enterprises. Prior to rejoining Deloitte China, she worked in the corporate governance department in a Hong Kong listed company and the audit technical department in an accounting firm in Hong Kong. Emily is a member of the HKICPA and ACCA.

ABOUT THE REGISTRATION:

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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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