



E-learning: Common application issues of HKFRS 9 *Financial Instruments* and HKFRS 15 *Revenue from Contracts with Customers*

Event Code: ESEMETLS21062A01/ESEMETLS21062B01

COURSE HIGHLIGHTS:

This webinar will focus on some commonly seen application issues of HKFRS 9 *Financial Instruments* and HKFRS 15 *Revenue from Contracts with Customers* through the use of real-life examples, including:

- Topics on HKFRS 9
 - Consideration in applying the solely payments of principal and interest (SPPI) test in money market fund and other financial products
 - Classification of financial assets for (1) instruments that are classified as equity by issuer but cannot be designated as an investment at fair value through other comprehensive income; and (2) perpetual instruments or preference shares with dividend pushers or dividend stoppers
 - Expected credit losses: impact of collateral on the assessment of credit risk
 - Disclosures in respect of financial guarantee contracts
- Topics on HKFRS 15
 - Principal versus agent consideration
 - Identification of performance obligations
 - Disclosures in respect of HKFRS 15

Event date	Language	CPD hours	Fee
2 June 2021	<ul style="list-style-type: none">• Cantonese with English handout and terminology	<ul style="list-style-type: none">• 1.5 CPD hours	<ul style="list-style-type: none">• \$200 (HKICPA member or student, IA)• \$360 (non-member)

ABOUT THE SPEAKERS:

Gigi Lam

Gigi is a senior manager of the National Technical Department of Deloitte China. In her current role, she gives advises 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.



Samuel Ma

Samuel is a senior manager of the National Technical Department of Deloitte China. He has over ten years of audit and assurance experience in Hong Kong. His current responsibilities include providing advice and technical support for IPOs and application of HKFRSs and IFRSs. Samuel is a member of the HKICPA.

Dennis Leung

Dennis is a manager in National Technical Department of Deloitte China. His current responsibilities include providing advice and technical support for IPO in Hong Kong, application of IFRS and HKFRS standards. Prior to joining Deloitte China, Dennis worked in the audit department of another big four accounting firm. Dennis is a member of the HKICPA and ICAEW.

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.

ABOUT THE REGISTRATION:

- Online registration is recommended, please click [here](#) or visit www.hkicpa.org.hk
- To register offline (by post or by fax), please complete the enclosed enrolment form and return it with full payment to the Institute.
- Confirmation of registration will be sent by email. If you have not received confirmation of your application, please contact us.

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