



Virtual Conference:

Programme Code: EWEB23112502

Annual Accounting Update 2023

"Keeping the Momentum in the Era of Corporate and Sustainability Reporting"

Date	Saturday, 25 November 2023
Time	9:00 a.m. – 1:00 p.m.
Format	Live webinar
Language	English
CPD hours	3.5 (subject to actual attendance)
Fee	HK\$450 for HKICPA member, student or IA HK\$990 for non-member <i>(An email will be sent to you when your registration is accepted, which will include login details for the conference. You can access the virtual conference by tablet, smart phone or PC.)</i>
Chair	Mr. Gary Stevenson CPA Chair of Financial Reporting Standards Committee (FRSC), HKICPA and Partner, RSM Hong Kong
Participants	Members working in the field of accounting or with an interest in accounting
Competency*	Accounting and financial reporting
Sub-Competency*	Preparing financial reports (technical skills - HKFRS); Driving high performance, making decisions
Rating*	Intermediate to advanced Level

Highlights of the conference

Objectives and speakers

(Speakers' profiles are printed overleaf)

❖ Setting the Standards

- Standard setting function of HKICPA
- Major standard setting projects in progress

Mr. Gary Stevenson

❖ New and upcoming standards

- Amendments that are effective in 2023 and 2024
- Upcoming standards to be issued in 2024

Ms. Lisa Zhang

❖ Common application issues of HKFRSs

- Application issues of HKFRSs, including recent agenda decisions
- Common pitfalls identified through the recent regulators' inspection

Mr. Joe Ng

❖ Update on IFRS Sustainability Disclosures Standards

- Latest development of ISSB projects
- Key requirements of IFRS S1 and IFRS S2
- Connectivity between financial and sustainability reporting
- How climate-related matters affect financial statements

Ms. Serene Seah-Tan



About the chair cum speaker



Mr. Gary Stevenson CPA
Chair of Financial Reporting Standards Committee (FRSC), HKICPA and Partner, RSM Hong Kong

Mr. Stevenson is a Technical Partner and Head of HKFRS/IFRS at RSM Hong Kong. He has more than 20 years of technical experience in accounting, auditing, ethics and independence, and quality assurance roles. He currently specializes in HKFRS/IFRS supporting RSM Hong Kong's capital markets audit and accounting advisory practices.

About the speakers



Ms. Lisa Zhang
Partner, PwC

Ms. Zhang joined PwC's Beijing office in 2001 and was selected in 2006 to participate in the PwC Global Talent Mobility Program, where she worked in PwC's Birmingham office from 2006 to 2008, providing professional services to multi-national companies and UK-registered stock issuers. She has been working on the accounting consulting services development and application of IFRS/HKFRS/CAS since 2011 in Hong Kong.

The major areas for which Ms. Zhang is responsible include revenue, leasing, and financial instruments. She is a member of the FRSC of HKICPA and a member of the FRSC's Leases Advisory Panel. She has been working with clients and local project teams in Mainland China and Hong Kong to provide solutions to complex accounting and financial reporting issues.



Mr. Joe Ng
Partner, EY

Mr. Ng 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. 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.

Mr. Ng 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. He is the Deputy Chairman of the FRSC of HKICPA and a member of the FRSC's Financial Instruments Advisory Panel.



About the speakers (continue)



Ms. Serene Seah-Tan
Partner, KPMG

Ms. Seah-Tan has over 18 years of experience as a specialist in technical accounting. Currently, in her role with KPMG's professional practice, she provides guidance and advice to engagement teams dealing with complex accounting issues, to ensure IFRS standards are interpreted and applied consistently with industry practice and accepted by securities regulators around the world. She also leads the firm's initiatives on sustainability reporting in China. She is currently KPMG's APAC Chair for the Corporate and Sustainability Reporting Topic Team and a member of the global Topic Team, dealing with technical issues and consultations in the region from implementation of the International Sustainability Standards Board (ISSB)'s standards. She also acts as a subject matter expert on ESG advisory engagements, providing guidance and input to the application and interpretation of ISSB requirements. As part of her role, she provides training across the APAC region on ESG reporting developments, and also provides advice to auditors on conducting climate risk assessments in audits. She is also one of the reviewers providing content development input on KPMG's First Impressions ISSB standards publication and the Greenhouse Gas Protocol Handbook.

At HKICPA, she is a member of the FRSC's Leases Advisory Panel and Sustainability Advisory Panel.



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