



Members-Help-Members Sharing Session



Members-Help-Members (M-H-M) is an initiative under the auspices of the Institute's Small and Medium Practices Committee (SMPC) to provide non-authoritative guidance and comment on technical issues facing SMPs.

In the upcoming M-H-M sharing session, the speaker will share his insights on the financial reporting implications of the abolition of the Mandatory Provident Fund – Long Service Payment offsetting mechanism in Hong Kong, covering i) two acceptable accounting approaches, ii) comparison of the two approaches and their implications, iii) illustrative examples, as well as iv) the considerations when working with external valuation firms, from the perspective of SMPs.

About the programme

Date	Thursday, 14 December 2023
Time	6:30 p.m. – 7:30 p.m.
Speaker	Mr. Gary Poon The Chairman of SMPC Technical Issues Support Group
Format	This event will be delivered on-line via Zoom
Fee	Free of charge
Language	Cantonese supplemented with English
Target audience	Members from small and medium practices <i>Priority will be given to the members of <u>SMP Discussion Groups</u></i>
Enrolment	This webinar only accepts online enrolment
Enrolment deadline	Wednesday, 13 December 2023

Acceptance on enrolment is on a first-come-first-served basis and priority will be given to SMP Discussion Group members. Confirmation of enrolment will be sent to you via email prior to the date of event. You can check your enrolment status at "MyCPA" at www.hkicpa.org.hk.

Event Information Enquiry: Ms. Sophia Lai

E-mail: sophialai@hkicpa.org.hk Tel: 2287 7067

Disclaimer:

- The opinions expressed by external guest speakers are, by their nature, those of the speakers. They are not necessarily endorsed by the Institute nor do they necessarily reflect the official policies and views of the Institute, its staff or members.
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Mr. Gary Poon
Deputy Chairman
SMPC, Hong Kong Institute of Certified Public Accountants (“HKICPA”)
Chairman
SMPC Technical Issues Support Group, HKICPA

Mr. Poon is currently a Partner of Poon & Co. He specializes in serving clients in the financial, real estate and non-profit seeking sectors. He was appointed to be a member of the Financial Reporting Council Review Panel by the HKSAR Government and was a Council member of the Hong Kong Institute of Certified Public Accountants (“HKICPA” or “Institute”). He has served in various committees of the Institute including his current capacities as Deputy Chairman of the Small and Medium Practices Committee and member of the Qualification and Examinations Board and his past capacities as member of Practice Review Committee and Financial Reporting Standards Committee.

Mr. Poon is a practising member of the HKICPA, Chartered Financial Analyst, Certified Tax Advisor and member of several other professional accounting bodies in Canada, the U.S.A. and Australia.