

# Accounting and Financial Reporting

## E-learning: Climate-related implications on financial reporting

### COURSE HIGHLIGHTS:

Climate change is a topic in which investors and other HKFRS stakeholders are increasingly interested because of its potential effect on companies' business models, cash flows, financial position and financial performance. Most industries have been, or are likely to be, affected by climate change and have made efforts to manage its impact. The effect of climate-related matters on financial statements is an area which the IASB and regulators from around the world have recently focused on and are likely to take an interest in going forward.

This e-learning will explain how, although HKFRS do not mention "climate change" explicitly, the Standards require companies to consider the effects of climate-related matters on HKFRS financial statements. This will be done through the use of illustrative examples and will include, but not be limited to, the following areas:

- HKAS 1 *Presentation of Financial Statements*
- HKAS 2 *Inventories*
- HKAS 12 *Income Taxes*
- HKAS 16 *Property, Plant and Equipment*
- HKAS 36 *Impairment of Assets*
- HKAS 37 *Provisions, Contingent Liabilities and Contingent Assets*
- HKAS 38 *Intangible Assets*
- HKFRS 7 *Financial Instruments: Disclosures*
- HKFRS 9 *Financial Instruments*
- HKFRS 13 *Fair Value Measurement*

Date and Programme code	Language	CPD hour	Fee
<b>8 November 2022</b> (ESEMETS22110801) / <b>(ESEMETS221108L01</b> <b>(re-launch))</b>	Cantonese	1.5 CPD hours	<ul style="list-style-type: none"> <li>• HK\$230 (HKICPA member or student, IA member)</li> <li>• HK\$415 (non-member)</li> </ul>

**Competency** Accounting and Financial Reporting

**Rating** Intermediate Level\*

**Participants** Auditors, preparers, professional accountants in business, management and audit committee members

\*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 SPEAKER:



**Suki Shek**  
**Senior Manager, Audit and Assurance, National**  
**Technical, Deloitte China**

Suki is a senior manager with Deloitte China. She is a key member of Deloitte China Technical Task Force on ESG Reporting and a member of Deloitte AP Financial Reporting Leadership Team specialising in sustainability reporting.

Suki has over 7 years of experience in providing accounting and auditing services to listed clients from different sectors in Mainland China, Hong Kong and Macau, including financial institutions, casino operators and property developers. She has advised on accounting and IPO matters for over 30 successful IPOs in Hong Kong. She is also a regular speaker of accounting and IPO topics for clients, audit partners and managers.

## ABOUT THE REGISTRATION:

- Online registration is recommended, please click [here](#) or visit [www.hkicpa.org.hk](http://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 out by email. If you have not received confirmation of your registration, please contact us.

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