

Accounting and Financial Reporting

E-learning: Common application issues of HKFRS 9, 15 and 16

COURSE HIGHLIGHTS:

HKFRS 9 *Financial Instruments* and HKFRS 15 *Revenue from Contracts with Customers* became effective for annual reporting periods beginning on or after 1 January 2018, and HKFRS 16 *Leases* became effective for annual reporting periods beginning on or after 1 January 2019. Since then, regulators have been closely monitoring their application and have identified several issues that preparers and auditors need to be aware of.

This course aims to cover the common application issues of HKFRS 9, 15 and 16, including those identified by regulators. It will also delve into the relevant agenda decisions published by the IFRS Interpretations Committee and provide insights into the application of financial reporting standards.

Furthermore, the course will provide updates on the ongoing projects of the International Accounting Standards Board, which include the *Post-implementation Review (PIR) of IFRS 9—Impairment* and *PIR of IFRS 15*, as well as the exposure draft on the amendments to IFRS 9 concerning the classification and measurement of financial instruments.

Topic and programme code	Date	Language	CPD hour	Fee
Common application issues of HKFRS 9, 15 and 16 (ESEMETLS231206L01)	6 December 2023	Cantonese with English handout and terminology	2 CPD hours	<ul style="list-style-type: none"> \$230 (HKICPA member or student / International Affiliate (IA)) \$415 (non-member)

Competency Accounting and financial reporting

Rating Intermediate Level*

Participants Auditors, 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:

Ivy Tsoi

Director, KPMG

Ivy specializes in dealing with a wide range of clients' financial reporting issues under IFRS/HKFRS. She is a member of the Revenue Advisory Panel of the Hong Kong Institute of Certified Public Accountants and KPMG's Asia-Pacific Revenue Topic Team. Ivy regularly delivers training inside and outside the firm on revenue recognition issues.

Albert Chai

Director, KPMG

Albert is KPMG's Asia-Pacific IFRS insurance leader. He is also a specialist in accounting for financial instruments, as well as cryptocurrencies and other digital assets. In his advisory role, he has focused on helping clients implement new standards and resolve emerging issues. He regularly speaks on financial reporting topics affecting insurers, banks and other companies.

Tony Pang

Senior Manager, KPMG

Tony specializes in supporting the firm and its clients with a wide range of IFRS/HKFRS financial reporting issues. Before joining the Department of Professional Practice, he spent six years in audit practice in Hong Kong serving listed and multinational clients in a wide range of industries, including property development, retail, manufacturing and trading.

ABOUT THE REGISTRATION:

- Online registration is recommended, please click [here](#) or visit www.hkicpa.org.hk
- To register offline (by post or email), 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,

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