

Expected Credit Losses (ECL) Assessment in the Time of COVID-19

Code 2220 Webinar 20 Nov 2020 (Fri) ~ Kenson Yeung ~ Ester Ip

Expected Credit Losses (ECL) Assessment in the Time of COVID-19

(Course Code 課程編號: 2220)

Highlights: 課程重點:

The COVID-19 pandemic has plunged the global economy into a severe contraction that many companies have incurred significant losses or even went bankrupt. Global corporate default rate is expected to rise and could result in higher probability of default. The exceptional circumstances surrounding the epidemic made the exercise of ECL assessment challenging.

Contents to be shared in the webinar include:

- Classification of three-stage model
- Significant change in credit risk due to COVID-19
- Difference between general approach and simplified approach
- ECL on investment in debt instruments
- ECL on trade receivables, lease receivables and other receivables

Speaker (s): 講者:

Mr. Kenson Yeung

Principal, Valuation Team of Crowe (HK) CPA Limited

Kenson Yeung specialises in business valuation with over 10 years' experience in the industry. He has handled various business valuation projects including pre and post-IPO analysis, M&A project financing transactions, intangible assets valuation and purchase price allocation.



He graduated from the University of Hong Kong with master of finance degree, majoring in financial engineering and risk management. He is also a Chartered Financial Analyst (CFA) charterholder, Member of the Royal Institution of Chartered Surveyors (MRICS), certified Financial Risk Manager (FRM) holder and Chartered Alternative Investment Analyst (CAIA) charterholder.

He currently serves as a member of the Board of Review (Inland Revenue Ordinance) – the Government of the HKSAR, committee member of CFA Society Hong Kong and co-opt director at Hong Kong University Graduates Association.



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香港華人會計師公會 The Society of Chinese Accountants & Auditors

(在香港註冊成立之有限公司)
(Incorporated in Hong Kong as a company limited by guarantee)

Ms. Ester Ip

Partner, Valuation Team of Crowe (HK) CPA Limited

Ester Ip supervises the execution of valuation and consulting assignments. She is responsible for monitoring the quality of valuation working and report, as well as providing technical guidance for accounting treatment of valuation. She provides consulting services to the clients in Hong Kong, the United States and in the mainland China covering manufacturing, retail businesses, telecommunication, healthcare, transportation and logistics, education, banking and financial services industries.



She is a member of the Hong Kong Institute of Certified Public Accountants, fellow member of the Association of Chartered Certified Public Accountants, fellow member of the Taxation Institute of Hong Kong, Certified Tax Adviser (Hong Kong), Certified Internal Auditor, Certified Information Systems Auditor, Certified Data Privacy Solutions Engineer and Certified e-Commerce Consultant. She is also an alumni of Crowe LLP in the United States working mainly in the banking and financial services, healthcare and insurance industry.

Date: 20 November 2020 (Friday)
日期: 2020年11月20日(星期五)

Time: 6:30pm – 8:30pm
時間: 晚上 6:30 - 8:30

Format: Webinar (Live via zoom)
授課形式: 網絡研討會 (zoom 直播)

Language: Cantonese (with English Handouts)
語言: 廣東話授課並備以英文講義

CPD hours: 2 hrs
CPD 時數: 2 小時

Fee: HK\$200 for SCAA member/affiliate/member's staff ; HK\$300 for non-member
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Remarks:

備註:

User guide on zoom and the link to the webinar will be sent to registered participants by email on 19 November.

Zoom 安裝與使用教學及研討會連結將於 11 月 19 日發送至參加者的登記電郵地址。

Enquiry:

查詢:

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