



創於1913年
Founded in 1913

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)

Code 0521 - 6 May 2021 (Thur)

10 Common Technical Questions that Encountered by SMPs



Ms. Anntice Lai

10 Common Technical Questions that Encountered by SMPs (Course Code 課程編號: 0521)

Highlights: 課程重點:

- | | |
|--------|--|
| Co Ord | Q1: What is the position of an auditor in auditing the first set of financial statements of a reporting entity with a reporting period over 18 months? |
| Co Ord | Q2: If one of the two directors is unable to authorise, approve and sign off the financial statements, what is the position of an auditor on signing off the auditor's report? |
| Co Ord | Q3: What is the linkage between Company Ordinance & SME-FRS?
What is the criteria for adopting SME-FRS? |
| FRS | Q4: What if the going concern basis is no longer appropriate in preparing the financial statements, is there any other basis that a reporting entity can adopt? |
| FRS | Q5: How to account for a waiver of debt transaction? What is the proper accounting treatment if the counter party is shareholder of the reporting entity? |
| FRS | Q6: How to account for a cryptocurrency, i.e. Bitcon, in the financial statements? |
| FRS | Q7: How to account for government grant in terms of financial subsidies and guaranteed loan, in relation to Covid-19? |
| FRS | Q8: How to determine the reporting currency in SME-FRS? |
| Audit | Q9: What is the position of an auditor in a case that a bank confirmation is requested, arranged but is not yet available on the auditor's report date? |
| Audit | Q10: Any points to note in carrying an audit engagement in relation to Covid-19? |



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Speaker (s):

講者:

Ms. Anntice Lai

Technical Partner, D & Partners CPA Limited

Anntice has over 20 years in auditing and technical field, and she developed in depth knowledge of ethical, auditing, financial reporting, listing and AML/CTF requirements and a profound understanding of Hong Kong regulatory environment. She is experienced in resolving and advising complex group structuring, technical accounting, auditing, listing and compliance matters for SMEs to listed entities, both local and overseas.



Date:

日期:

6 May 2021 (Thursday)

2021 年 5 月 6 日 (星期四)

Time:

時間:

6:30pm – 8:00pm

下午 6:30 – 8:00

Format:

授課形式:

Webinar (Live via zoom)

網絡研討會 (zoom 直播)

Language:

語言:

Cantonese

廣東話

CPD hours:

CPD 時數:

1.5 hrs

1.5 小時

Fee:

費用:

HK\$100 for SCAA member/affiliate/member's staff; HK\$200 for non-member

華師正式會員/ 附屬會員/ 正式會員之僱員，每位 HK\$100; 非會員，每位 HK\$200

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Enrolment:

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Online application is on a first-come, first-served basis. Please click [HERE](#) to enroll and settle the payment via PayPal, Credit Card or **Cheque.

**No seat can be reserved through telephone. Enrolment will be processed upon receipt of payment. Please be reminded to complete the online form and send together with your cheque to the Secretariat.

研討會以先到先得形式於網上報名，請[按此](#)報名並以 PayPal、信用卡或**支票付款。

**本會不設電話留位，報名以收妥支票為準。請完成網上表格連同支票寄回本會秘書處。

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Remarks:

備註:

User guide on zoom and the link to the webinar will be sent to registered participants via email one working day prior to the webinar.

Zoom 使用教學及研討會連結將於課程舉行前一個工作天發送至參加者的登記電郵地址。

Enquiry:

查詢:

SCAA Secretariat 華師秘書處

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