



IFRS 9: Further Insights on Financial Instruments

Programme Code: S100716

Speaker	<p>Mr. Yin Toa Lee, CPA, CFA, FRM, Financial Services Partner, Ernst & Young</p> <p>Mr. Lee is a Partner of Financial Services, Ernst & Young. He is the Financial Accounting Advisory Leader in the Far East Area and is responsible for leading regional IFRS conversion projects for multinational financial services clients and coordinating IFRS thought leadership activities in Asia Pacific. Currently based in Hong Kong, he was also previously based in Beijing, Tokyo and Boston, and has extensive international financial services advisory experience.</p> <p>Mr. Lee is a Steering Committee Member of Ernst & Young's Financial Instruments Working Group and is a frequent external speaker on IFRS financial instruments and fair value measurement related topics. He has MBA, Master in Finance and Bachelor in Economics degrees from the United States. He is also a Director of The Hong Kong Society of Financial Analysts.</p>
Date	Friday, 16 July 2010
Time	6:30 p.m. – 8:00 p.m.
Venue	Hong Kong Institute of CPAs Training Centre, 27/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong
Enrolment fee	HK\$190 for HKICPA member or student; and IA/HKIAAT's member or student HK\$180 for online enrolment HK\$330 for non-member
Language	English
Format	Seminar
Competency	Business Finance, Financial Accounting and Reporting, General Accounting and Related Knowledge*
Rating	Intermediate Level* - Sound understanding of the knowledge area. The ability to apply knowledge and skills to a range of situations and able to deal with new situations.
Target audience	Companies that take a proactive approach to addressing the impact of new standards and pronouncements under IFRS
CPD credit	1.5 hours

About the programme

Mr. Lee will discuss the impact of the new standard and upcoming proposals under IFRS 9 Financial Instruments, which will replace IAS 39 Financial Instruments: Recognition and Measurement. In particular, the speaker will take a close look at the first phase of the new standard and some of the potential implementation issues.

Mr. Lee will also discuss the direction of the next phases that the IASB is developing:

- classification and measurement of liabilities;
- impairment of financial instruments at amortised cost;
- hedge accounting; and
- derecognition.

* Please refer [here](#) for descriptions of other competencies and ratings.

