



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)

LSP provision assessment in relation to the abolition of MPF-LSP offsetting and its implications on audit procedures

Speaker: Mr. Kenny Lui

15 October 2024

LSP provision assessment in relation to the abolition of MPF-LSP offsetting and its implications on audit procedures (Course Code 課程編號: 2524)

Highlights: 課程重點:

1. Impact of the amendment
2. Two acceptable accounting approaches
3. Comparison between two approaches
4. Projected Unit Credit Method
5. Actuarial and financial assumptions
6. Disclosure requirement
7. Implications on audit procedures

Speaker: 講者:



Mr. Kenny Lui
Managing Director, WeValue

Kenny is the Managing Director of WeValue. He has over 20 years of professional and practical experience in international accounting firms and international financial services company. Prior to joining WeValue, Kenny was a director in Deloitte valuation and modelling

team. He served Deloitte valuation and modelling team for almost 13 years upon its establishment of its valuation team in Hong Kong. Before joining Deloitte, he served the audit function of PricewaterhouseCoopers as well as the finance team of Zurich Insurance Group responsible for the valuation and financial modelling.

Kenny has extensive experience in performing various types of valuation, including long service payment provision assessment, business valuation, financial instrument valuation, expected credit losses assessment, intangible asset valuation and investment portfolio valuation, etc.

He drove numerous mega-size transactions, including valuation advisory projects for mergers and acquisitions, direct investment, fundraising, restructuring, dispute support, corporate strategic planning and acquisition price negotiation, etc.



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He has in-depth knowledge of fair value accounting, particularly in equity valuation, purchase price allocation, impairment testing, preferred shares valuation, loan valuation, option valuation and convertible bond valuation, etc. While in his service with Deloitte, he not only performed numerous valuations for external clients, he assisted the audit team to review and give valuation opinion as to the fair value adopted by its audit clients.

His industry experience includes pharmaceutical, medical devices, oil and gas, energy, infrastructure, traditional/virtual banking, credit referencing, financial services, insurance, securities brokerage, assets management, internet, online payment, telecommunication, automobile, manufacturing, online/offline education, engineering construction, bottling and beverages, and transportation (including airline, railway, ferry, bus), etc.

Kenny is a frequent speaker of valuation topics in various kinds of seminars as well as in the universities.

Chairman:
主持人：

Ms. Joann Chan
Chairman of SCAA Training Committee

Date:
日期：

15 October 2024 (Tuesday)
2024年10月15日(星期二)

Time:
時間：

6:30pm – 8:00pm
晚上 6:30 - 8:00

Format:
授課形式：

Hybrid seminar 混合形式研討會 (A/B)
A. Face-to-face seminar 實體研討會 (Limited seats available 座位有限)

SCAA Premises (6/F, 88 Lockhart Road, Wanchai, Hong Kong)
香港華人會計師公會 (香港灣仔駱克道 88 號 6 樓)

B. Webinar (Live via zoom) 網路研討會(zoom 直播)

Language:
語言：

Cantonese
廣東話

CPD hours:
CPD 時數:

1.5 hours
1.5 小時

Fee:
費用：

HK\$150 for SCAA member/affiliate/member's staff; HK\$250 for non-member
華師正式會員/ 附屬會員/ 正式會員之僱員，每位 HK\$150; 非會員，每位 HK\$250



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Enrolment: 報名:

- A. 如欲參與**實體形式**研討會，請**按此**報名。
If you would like to join the seminar through **physical mode**, please click **HERE** to enroll.
- B. 如欲參與**網絡形式**研討會，請**按此**報名。
If you would like to join the seminar through **online mode**, please click **HERE** to enroll.

*如選擇以支票形式付款，請完成網上表格連同支票寄回本會秘書處。報名將以收妥支票為準。

**For participants paying by cheque, please be reminded to complete the online form and send together with your cheque to the Secretariat. Enrolment will be processed upon receipt of the cheque.

Remarks: 備註:

The link to the zoom webinar will be sent to registered participants via email prior to the webinar.

Zoom 研討會連結將於課程舉行前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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Facebook: www.facebook.com/scaacpa

