



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)

Course Code: 0725

Latest Development of IFRS Foundation Due Process, with Proposed Refinements

Speaker: Ms. Emily Ho

1 April 2025 (Tuesday)

Latest Development of IFRS Foundation Due Process, with Proposed Refinements (Course Code 課程編號: 0725)

Highlights: 課程重點:

In the long history, the IFRS Foundation was founded as an independent and not-for-profit organization, to develop global standards for financial reporting that improved the communication between companies and investors. The IFRS Standards were able to boost transparency, comparability and trust in financial reporting that well adopted in various jurisdictions, including Hong Kong.

To ensure the IFRS Standards maintained at high quality, the IFRS Foundation laid down the requirements of due process to enable stakeholders all over the world to follow and contribute. In this regard, the Due Process Oversight Committee of the IFRS Foundation Trustees has proposed some updates to the Due Process Handbook.

In this seminar, the speaker first illustrates the overview of IFRS Foundation governance and “Due Process” under IFRS Foundation. Furthermore, there is discussion on proposed key refinements to “Due Process”, for instance the updates on standard-setting processes of the International Sustainability Standards Board; the clarification on processes related to the International Accounting Standards Board and the IFRS Interpretations Committee.

Speaker: 講者:



Ms. Emily Ho

FCPA, ACCA, ACA, BFP, CAMS, CAMLP

Ms. Emily Ho had ample experience in auditing and compliance services across financial sectors, listed companies and multinational corporations. She was particularly engaged in assurance to internal audit, compliance, transaction monitoring etc. in three Hong Kong note-issuing banks.



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Ms. Ho extensively served as guest speakers in forums, seminars and radio programmes for Accountancy Body, as well as a columnist for newspapers. In term of consultancy servicing, she acted as an advisor to research project for graduate under master degree of forensic accounting and a contributor to consultation paper for international accounting body. She also served, as a committee member in Hong Kong Institute of Certified Public Accountants (HKICPA).

Ms. Ho was designated as Fellow of the Hong Kong Institute of Certified Public Accountants (FCPA), Chartered Certified Accountant (ACCA), Chartered Accountant (ACA) and Business and Finance Professional (BFP) at the Institute of Chartered Accountants in England and Wales (ICAEW). She was qualified as the Certified Anti-money Laundering Specialist (CAMS) and Certified AML Professional (CAMLPL) of the Hong Kong Institute of Bankers (HKIB).

Ms. Ho had completed Common Professional Examination (CPE) and attained the Graduate Diploma in English and Hong Kong Law. She was awarded to Master of Philosophy under engineering discipline at the University of Hong Kong

Chairman:
主持人：

Mr. Webster Ng
Council Member and Past President (2024)

Date:
日期：

1 April 2025 (Tuesday)
2025 年 4 月 1 日 (星期二)

Time:
時間：

1:00pm – 2:00pm
下午 1:00 - 2:00

Format:
授課形式：

Webinar (Pre-recording)
網路研討會 (zoom 預錄)

Language:
語言：

Cantonese
廣東話

CPD hours:
CPD 時數：

1 hour
1 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

Enrolment:
報名：

Online application is on a first-come, first-served basis. Please click [HERE](#) to enroll.
研討會以先到先得形式於網上報名，請[按此](#)報名。

**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.

*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。



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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

Please follow us on:

歡迎關注我們：

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