



THE ASSOCIATION OF
HONG KONG
ACCOUNTANTS

*(a member of The Association of Hong Kong Accountants Limited,
incorporated in Hong Kong as a company limited by guarantee)*

Unit E6, 2/F., Hong Kong
Industrial Building,
444-452 Des Voeux Road West,
Hong Kong
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Webinar on
**“Accounting Treatments for Cryptocurrencies and Stablecoins: Insights from HKICPA
Guidance and Ethical Imperatives for Professional Accountants”**

Speaker:

Ms. Eunice Chu

Founder

EC Training and Advisory Ltd

Eunice Chu CPA & Co

(Course Code : 092026)

Highlight:

Following the implementation of Hong Kong’s Stablecoin Issuance Ordinance in August 2025 and amid the city’s rapidly advancing fintech landscape, the HKICPA released updated guidance in January 2026 on the financial reporting of cryptocurrencies and stablecoins.

This seminar examines how HKFRS applies to digital assets, highlighting the accounting differentiation between cryptocurrencies—recognized under HKAS 2 (Inventories) when held for sale, or HKAS 38 (Intangible Assets) in other cases—and fiat-backed stablecoins, which call for a more detailed assessment as financial assets under HKAS 32 (Financial Instruments: Presentation). The discussion will also address whether such assets may qualify as cash equivalents in accordance with HKAS 7 (Statement of Cash Flows). These principles will be illustrated through the review of a listed company’s published financial statements.

| | |
|--------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Date: | 18 April 2026 (Saturday) |
| Time: | 10:00am - 11:30am (9:45am Registration) |
| Venue: | <u>WEBINAR (webinar access link will only be sent by email to the participants, who have paid the enrolment fee, one or two days before the date of the webinar)</u> |
| Medium: | Cantonese |
| CPD Hours: | 1.5 hours |
| Enrolment Fee: | HK\$200 Member of AHKA HK\$300 Non-member or Others |
| Online Enrolment: | Please <u>Click Here</u> |
| Deadline: | 16 April 2026 (Thursday) |



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About the Speaker:-



Ms. Eunice Chu

Founder

EC Training and Advisory Ltd

Eunice Chu CPA & Co

Eunice Chu, FCCA, FCPA, is a distinguished corporate trainer and founder of EC Training and Advisory Ltd and Eunice Chu CPA & Co. With deep expertise in International and Hong Kong Financial Reporting Standards (IFRS/HKFRS), she delivers acclaimed technical seminars and training to professionals across Hong Kong, Macao, Vietnam, Cambodia, and Asia—including the commercial sector, finance community, universities, government officials, and corporates.

She delivers professional training to the accounting community through ACCA, the Society of Chinese Accountants and Auditors (SCAA), the Association of Women Accountants (Hong Kong) Limited (AWAHK), Accounting Development Foundation (ADF), the University of Mansford, the government of Macao and Hong Kong. It also maintains an online education platform <http://learning.eunicechu.com>.

Currently serving as a Committee Member of ACCA Hong Kong and Council Member of SCAA, Eunice previously held senior roles including Head of Policy at ACCA Hong Kong, Regional Finance Director for Asia Pacific at Sony Music Asia Inc. and Revlon Inc., and auditor at PricewaterhouseCoopers.

She holds an MSc in Business Administration from the University of London and a BSc from the Chinese University of Hong Kong, and is a member of ACCA, HKICPA, ISCA, SCAA, and AWAHK.

Enrolment Form

To : The Association of Hong Kong Accountants

Email : ahka_enrolment@ahka.hk

Enquiries : 3520 2546

Webinar on

“Accounting Treatments for Cryptocurrencies and Stablecoins: Insights from HKICPA Guidance and Ethical Imperatives for Professional Accountants”

Course Code: 092026

18 April 2026 (Saturday)

Member of AHKA (No.: _____)

Non-Member or Others

Full Name : _____

Firm's Name : _____

Mobile Phone No. : _____ Email: _____

| | | |
|-----------------------|----------------------|---------|
| Enrolment Fee: | Member of AHKA | HK\$200 |
| | Non-Member or Others | HK\$300 |

Cheque No. : _____ Bank: _____ Amount HK\$ _____

Signature: _____ Date: _____

Please complete the enrolment form together with your cheque for the full amount made payable to **“The Association of Hong Kong Accountants Limited”** and send to Unit E6, 2/F., Hong Kong Industrial Building, 444-452 Des Voeux Road West, Hong Kong

Notes:

1. Enrolments for the seminar are accepted on the first-come-first-served basis. Priority will be given to AHKA's members or associates.
2. **Confirmation and webinar access link will be sent by email one or two day before the date of the webinar.**
3. Please use your seminar registration name to login into the webinar seminar.
4. If Typhoon Signal No. 8 or higher / Black Rainstorm warning is hoisted, the seminar will be postponed and new arrangement will be announced.
5. **Personal data** collected from the enrollee may be used by the Association to inform you of this seminar, and any other training activities, the benefits, goods, services, facilities and events to be organized or provided by the Association. An enrollee may opt out from receiving such materials at any time by sending a letter to the Association's privacy officer.
6. **Once application is successful, fees are non-refundable and seats are non-transferable.**