

HKICPA New QP Module 11 (M11)

Financial Reporting

Course Schedule

Lecturer: Steve Chan

Tuition lectures update for Dec 26:

Session	Date	Tuition Lectures
1	8 Jun 2026	Introduction to the M11 Exam; Regulatory Framework for Financial Reporting
2	11 Jun 2026	Conceptual Framework for Financial Reporting (HK); Ethics and Financial Reporting
3	15 Jun 2026	Presentation of Financial Statements; HKAS 8 Accounting Policies, Changes in Accounting Estimates and Errors
4	18 Jun 2026	HKFRS 15 Revenue from Contracts with Customers; Inventories and Agriculture
5	22 Jun 2026	HKAS 16 Property, Plant and Equipment (PP&E); HKAS 38 Intangible Assets
6	25 Jun 2026	HKAS 40 Investment Property; HKAS 23 Borrowing Costs
7	29 Jun 2026	HKAS 36 Impairment of Assets; HKFRS 5 Non-current Assets Held for Sale and Discontinued Operations
8	2 Jul 2026	HKAS 20 Accounting for Government Grants and Disclosure of Government Assistance; Financial Instruments
9	6 Jul 2026	Hedge Accounting; HKFRS 16 Leases
10	9 Jul 2026	HKAS 37 Provisions, Contingent Liabilities and Contingent Assets; HKAS 12 Income Taxes
11	13 Jul 2026	HKAS 19 Employee Benefits; HKFRS 2 Share-based Payment
12	16 Jul 2026	HKFRS 13 Fair Value Measurement; HKAS 24 Related Party Disclosures
13	20 Jul 2026	HKAS 10 Events after the Reporting Period; HKAS 33 Earnings per Share
14	23 Jul 2026	HKFRS 8 Operating Segments; HKAS 34 Interim Financial Reporting
15	27 Jul 2026	Principles of Consolidation; Business Combinations and Goodwill
16	30 Jul 2026	Subsidiaries and Consolidated Financial Statements; Associates and Joint Arrangements
17	3 Aug 2026	Changes in Group Structure; Foreign Currency Transactions and Foreign Operations
18	6 Aug 2026	Consolidated Statements of Cash Flows; Small Company Reporting
19	10 Aug 2026	Sustainability Reporting; Current Development; Final Revision & Exam Strategy

Revision lectures update for Dec 26:

Session	Date	Revision Lecture
1	1 Aug 2026	Financial Reporting Framework, Conceptual Framework, Ethics and Presentation of Financial Statements
2	5 Aug 2026	HKAS 8 Accounting Policies, Revenue Recognition (HKFRS 15), Inventories
3	8 Aug 2026	Property, Plant and Equipment (HKAS 16), Intangible Assets (HKAS 38), Investment Property (HKAS 40)
4	12 Aug 2026	Borrowing Costs (HKAS 23), Impairment of Assets (HKAS 36), Assets Held for Sale (HKFRS 5)
5	15 Aug 2026	Government Grants (HKAS 20), Financial Instruments – Core Principles
6	19 Aug 2026	Financial Instruments – Advanced Topics, Hedge Accounting
7	22 Aug 2026	Leases (HKFRS 16), Provisions and Contingencies (HKAS 37)
8	26 Aug 2026	Income Taxes (HKAS 12), Employee Benefits (HKAS 19), Share-based Payment (HKFRS 2)
9	29 Aug 2026	Fair Value Measurement (HKFRS 13), Related Party Disclosures (HKAS 24)
10	2 Sep 2026	Events after Reporting Period (HKAS 10), Earnings per Share (HKAS 33), Operating Segments (HKFRS 8)
11	5 Sep 2026	Interim Financial Reporting (HKAS 34), Small Company Reporting, Sustainability Reporting
12	9 Sep 2026	Business Combinations and Goodwill; Consolidation Principles
13	16 Sep 2026	Subsidiaries, Associates, Joint Arrangements, Changes in Group Structure
14	30 Sep 2026	Foreign Currency Transactions, Foreign Operations, Consolidated Cash Flow Statements

Mock exam dates and Live revision:

Session	Date	
Mock Exam 1	15 Sep 2026	For Dec 26 exam
Mock Exam 2	28 Sep 2026	For Dec 26 exam
Mock Exam 3	12 Oct 2026	For Dec 26 exam
Mock Exam 4	30 Oct 2026	For Dec 26 exam
Live Revision <i>(Delivered live via Microsoft Teams, with class recording available after the session.)</i>	14 Nov 2026 (Sat)	Final revision focusing on the most examinable topics for Dec 26 exam