



ACGA Auditor-Investor Roundtable
Accounting and auditing challenges due to COVID-19
4 August, 17:00 – 18:30 (Hong Kong)

| S/N. | Discussion Topic | Speakers |
|------|---|--|
| 1. | Introductory comments | Jamie Allen, Secretary General, ACGA, Hong Kong |
| 2. | COVID-19 landscape and challenges (preparers and auditors): <ul style="list-style-type: none">• Estimates and judgments• Timeliness of information/disclosures• Remote working | Julia Tay, Partner, Asia-Pacific Public Policy Leader, Ernst & Young Singapore |
| 3. | Corporate reporting matters: <ul style="list-style-type: none">• Fair value measurement and impairment• Lease accounting• Interim reporting• Alternative performance measures (APMs) and proforma reporting• Continuous disclosures | Melanie Hind, Head of Assurance Quality, BDO, US |
| 4. | Audit matters: <ul style="list-style-type: none">• Accounting estimates and uncertainties• Going concern• Audit evidence• Internal controls and fraud risks• Auditor reports: KAMS, modified opinions, and subsequent events | Lee Sze Yeng, Head of Audit, KPMG, Singapore |
| 5. | What should investors know and be asking during this COVID-19 pandemic? | Jan McCahey, Partner, PwC, Australia |
| 6. | Closing | Jamie Allen, Secretary General, ACGA, Hong Kong |