T/Dialogue Jun 2013 issue

HKIAAT CPD Seminar

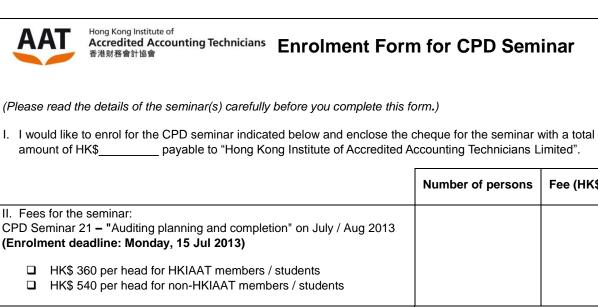
Workshop on "Auditing planning and completion

Date:	29 July, 1 and 6 August 2013 (Monday, T	hursday and Tuesday)	
Time:	7:00 p.m. – 10:00 p.m.		
Venue:	Hong Kong Institute of CPAs Training Centre, 27/F, Wu Chung House, 213 Queen's Road East, Hong Kong		
Speaker:	Mr. Ip Pui Sum is an associate member of the Hong Kong Institute of Certified Public Accountants. He has over 20 years of experience in public accounting and company secretarial practices. He is a partner of a local CPA firm.		
Target participants:	External auditors with at least two years' relevant experience		
Medium of instruction:	Cantonese supplemented with English handouts		
Course outline:	General audit approach: System-based audit approach Risk-based audit approach Top-down" approach Cycle approach Audit approach to companies applying section 141D of the Hong Kong Companies Ordinance and the Small and Medium-sized Entity Financial Reporting Standard Audit approach to companies applying HKFRS for Private Entities How to plan an efficient and effective audit: Use of audit planning checklist Prepare overall audit plan Prepare detailed audit plan Apply the concept of inherent risk, control risk and audit risk Consider critical audit issues arising for non-recurring and unusual events such as the global financial turmoil	 Understand the concept of financial statement assertions Determine the materiality level and audit risk Select appropriate audit procedures and prepare audit programmes (analytical procedures, tests of control and substantive procedures) Prepare time budget and key target dates How to complete the final stage of the audit: Use of audit completion checklist Overall review of financial statements Obtain representation by management Review of post balance sheet events Clearance of significant audit issues Forming an opinion on financial statements 	
Fee:	 HK\$360 for HKIAAT members / stud HK\$540 for non-HKIAAT members / 		
Closing date:	Monday, 15 July 2013		

To enrol, please complete and send the enrolment form together with payment to the HKIAAT on or before **Monday**, **15 July 2013**.

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Fee (HK\$)



II. Personal particulars	Total	(HK\$)	
Name: *Mr/Mrs/Ms/Miss	(English)	(Chinese)	
Membership No. / Student Registration No	Telephone No.(Day-time)		
Address:			
E-mail (must be provided):			
Name of guest: *Mr/Mrs/Ms/Miss	HKID Card No		
E-mail (must be provided):	Telephone No.(Day-time)		
Signature of applicant		Date	
* Delete as appropriate			

Notes:

1. Return the completed enrolment form together with payment to the HKIAAT before the enrolment deadline for the seminar. Enrolments will be processed on a first-come-first-served basis with priority given to registered members / students. Fees paid will not be refunded if the applicant subsequently withdraws.

Confirmation will be sent to applicants by email three days prior to the seminar.

- 2. Cheques should be made payable to "Hong Kong Institute of Accredited Accounting Technicians Limited". A surcharge of HK\$150 will be levied on every dishonoured cheque.
- 3. The HKIAAT reserves the right to change the speaker, date, venue and time of the seminar should this be necessary. If the event is cancelled, the admission fee will be returned to participants by mail.

Mailing label for use

To: Hong Kong Institute of Accredited **Accounting Technicians Limited** 27/F, Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong **HKIAAT CPD Seminar**

Number of persons