

HKIAAT CPD Seminar

Workshop on "Auditing planning and completion"

Date:	29 July, 1 and 6 August 2013 (Monday, Thursday 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:	<p>To enable participants to plan and complete an efficient and effective audit.</p> <p>General audit approach:</p> <ul style="list-style-type: none"> • 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 <p>How to plan an efficient and effective audit:</p> <ul style="list-style-type: none"> • 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 <p>How to complete the final stage of the audit:</p> <ul style="list-style-type: none"> • 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 • 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 • Reports to directors or management
Fee:	<ul style="list-style-type: none"> ➢ HK\$360 for HKIAAT members / students ➢ HK\$540 for non-HKIAAT members / students
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**.



Hong Kong Institute of
Accredited Accounting Technicians
香港財務會計協會

Enrolment Form for CPD Seminar

(Please read the details of the seminar(s) carefully before you complete this form.)

- I. I would like to enrol for the CPD seminar indicated below and enclose the cheque for the seminar with a total amount of HK\$_____ payable to "Hong Kong Institute of Accredited Accounting Technicians Limited".

	Number of persons	Fee (HK\$)
II. Fees for the seminar: CPD Seminar 21 – "Auditing planning and completion" on July / Aug 2013 (Enrolment deadline: Monday, 15 Jul 2013)		
<input type="checkbox"/> HK\$ 360 per head for HKIAAT members / students <input type="checkbox"/> HK\$ 540 per head for non-HKIAAT members / students		
III. 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

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

Notes:

- 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.
- 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.
- 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