

# E-learning: Application of HKICPA Audit Practice Manual (2022 edition)

## COURSE HIGHLIGHTS:

The Institute’s Audit Practice Manual (2022 edition) (APM 2022) is a reference tool with customizable documentation templates and an example audit file. It allows users to tailor their audit approach and procedures based on the specific circumstances of an audit client, and assists them to comply with relevant Hong Kong Standards on Auditing (HKSAAs).

This webinar will provide an overview of APM 2022 and walkthrough the use of the manual from audit planning to completion. The speaker will discuss the manual’s approach to an audit of financial statements; the application of selected audit programmes and how they address certain requirements of HKSAAs, in order to refresh participants’ core auditing knowledge and promote the effective use of the manual.

This webinar will not discuss relevant HKSAAs in-depth. It will focus on the application of APM 2022 in an audit of financial statements and assume participants have fundamental knowledge in auditing.

**NOTE:** In September 2024, the Institute released the **2024 edition of the Audit Practice Manual (APM 2024)**, which replaces the 2022 edition. APM 2024 offers updated guidance notes, audit programmes and checklists to align with the requirements of HKSA 600 (Revised), *Special Considerations—Audits of Group Financial Statements (Including the Work of Component Auditors)* while maintaining the overall audit approach, including risk assessment, from the 2022 edition. Therefore, the discussions in this webinar remain relevant for users of APM 2024, with the exception of references to audit procedures in group audit engagements.

[Subscribe](#) now to receive your copy of APM 2024. Successful subscribers will gain access to a video that introduces the key changes in APM 2024 relating to HKSA 600 (Revised), helping you navigate the new edition effectively.

Date and Programme Code	Language	CPD hour	Fee
June 2023 (ESEMETLS23063001 / ESEMETLS230630L02)	Cantonese with English handout and terminology	1.5 CPD hours	HK\$ 270 (HKICPA member or student, IA member)  HK\$ 490 (non-member)

**Competency** Auditing and Assurance

**Rating** Intermediate Level\*

**Participants** Users of HKICPA APM 2022, auditors, interested stakeholders with fundamental knowledge in auditing.

\* Please refer to the [Institute's online CPD Learning Resource Centre](#) for descriptions of competency and rating.



## **ABOUT THE SPEAKER:**

**Grace Lau, Associate Director**  
**Standard Setting, Hong Kong Institute of Certified Public Accountants**

Grace is responsible for HKICPA's standard-setting work on auditing & assurance and professional ethics. This includes developing guidance and tools and delivering technical trainings on auditing and professional ethics. She also works closely with local stakeholders, regulators and practitioners to promote and facilitate the implementation of professional standards and address relevant emerging issues.

Prior to joining HKICPA, Grace worked at a Big-4 firm specializing in provision of auditing and accounting advisory services to private and listed entities.

## **ABOUT THE REGISTRATION:**

- Online registration is recommended, please click [here](#) or visit [www.hkicpa.org.hk](http://www.hkicpa.org.hk)
- To register offline (by post or by email), please complete the enclosed enrolment form and return it with full payment to the Institute.
- Confirmation of registration will be sent by email. If you have not received confirmation of your application, please contact

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