



# HKICPA Ethics E-learning: Exploring the Fundamental Principles and Independence Requirements of the Code

## ABOUT THE WEBINAR:

Join this insightful e-learning to enhance your understanding of the HKICPA *Code of Ethics for Professional Accountants* (the Code).

- Chapter A of the Code establishes the five fundamental principles and the conceptual framework that all professional accountants should apply. They establish the standard of ethical behavior expected of professional accountants, helping them to uphold their responsibility to act in the public interest, even in nuanced situations.
- Chapter A also sets out the *Independence Standards* which require professional accountants in public practice to be independent when performing audits, reviews, or other assurance engagements. Independence is closely linked to the principles of integrity and objectivity and is an important element of serving the public interest.

This e-learning delves into the fundamental principles and independence requirements in the Code. The expert speaker elaborates on their significance, practical application, and provides insights on navigating ethical situations through the use of case studies and illustrative examples.

## ABOUT THE SPEAKER:

**Elaine Kwong**

**Member, HKICPA Ethics Committee and Partner, Deloitte China**

Elaine has over 16 years of experience in the accounting profession. She is a partner of Deloitte China specializing in independence and conflicts matters. She is also a member of the HKICPA Ethics Committee and Sustainability Ethics Advisory Panel.

## DETAILS:

<b>Programme Code</b>	ESEMETLS250114L01
<b>Event Date</b>	14 January 2025
<b>Fee</b>	HK\$270 (HKICPA member or student / International Affiliate (IA)) HK\$490 (Non-member)
<b>Language</b>	Cantonese with English handout and terminology
<b>CPD hours</b>	1.5 hours (subject to the actual attendance records)
<b>Competency</b>	Ethics, Integrity and Professionalism
<b>Rating</b>	Foundation Level*
<b>Participants</b>	Auditors, professional accountants in business, interested stakeholders

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



### **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 us.

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