

# HKICPA Auditing Webinar: Auditing Accounting Estimates and Related Disclosures

## ABOUT THE WEBINAR:

Join us for an insightful webinar to deepen your understanding of HKSA 540 (Revised), *Auditing Accounting Estimates and Related Disclosures*. The webinar will provide:

- A refresher on the key requirements of HKSA 540 (Revised);
- In-depth exploration of key aspects of the standard, with practical illustrations focusing on impairment of non-current assets and expected credit loss calculations based on examples developed by the International Auditing and Assurance Standards Board (IAASB); and
- Insights from recent inspections by the Accounting and Financial Reporting Council (AFRC), highlighting best practices for planning and performing audit procedures related to accounting estimates and common pitfalls to avoid, ensuring compliance with HKSA 540 (Revised) and robust audit quality.

This webinar encourages interactive learning. A Q&A session will be included that allows participants to ask questions and explore the topics in more detail.

## ABOUT THE SPEAKER:

**Ms. Mandy Kwong**

**Partner, Assurance, PwC Hong Kong**

Ms Kwong is a Partner in PwC Hong Kong's Risk and Quality department. She specialises in auditing standards and assurance technology. She leads the firm's implementation of new and revised auditing standards, has extensive experience in advising audit engagement teams on audit matters and inspections and drives initiatives that focus on enhancing audit quality across the firm's assurance practice. She also drives the deployment and adoption of digital tools and technology-enabled methodologies in audits. Ms Kwong is a member of the HKICPA and has participated in working groups on topical audit areas.

## DETAILS:

<b>Programme Code</b>	EWEB25121201
<b>Date &amp; Time</b>	12 December 2025 (Friday), 12:30 p.m. – 2:00 p.m.
<b>Format</b>	Live Webinar
<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>	Auditing and Assurance
<b>Rating</b>	Intermediate Level*
<b>Participants</b>	Auditors and interested parties

\* 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.
- An email will be sent to you when your registration and payment are confirmed. Upon successful enrolment, the webinar URL and login password will be provided closer to the event date. You can access the webinar by tablet, smart phone or PC.
- Enrolments will be accepted on a first-come-first-served basis with priority given to the Institute's members.

### **Payment & Enrolment Status Enquiry:**

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