

HKICPA Audit Practice Manual (2024 edition) – Application Workshop

ABOUT THE WORKSHOP:

The Institute's Audit Practice Manual (APM) is a reference tool with customizable documentation templates and example audit files. 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 (HKSA).

The **2024 edition—the current version of the APM**—features updated guidance notes, audit programmes, and checklists aligned with HKSA 600 (Revised), *Special Considerations—Audits of Group Financial Statements (Including the Work of Component Auditors)*.

This workshop will guide participants step-by-step through the use of the **APM 2024**, from audit planning through to completion. The speaker will demonstrate the manual's methodology for performing an audit of financial statements, highlight the application of selected audit programmes, and explain how these materials address specific HKSA requirements. The session aims to refresh participants' auditing knowledge and promote effective use of the APM.

DETAILS:

Programme Code	WSHP25121801
Date & Time	18 December 2025 (Thursday), 9:00 a.m. – 12:30 p.m.
Speaker	HKICPA staff
Format	In person workshop
Fee	HK\$675 (HKICPA member or student / International Affiliate (IA)) HK\$1,050 (Non-member)
Language	Cantonese with English handout and terminology
CPD hours	3.5 hours (subject to the actual attendance records)
Competency	Auditing and Assurance
Rating	Intermediate Level*
Participants	Users of HKICPA APM, auditors, interested stakeholders with fundamental knowledge in auditing

* 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
- To register offline (by post or by email), please complete the enclosed enrolment form and return it with full payment to the Institute.
- Enrolments will be accepted on a first-come-first-served basis with priority given to the Institute's members.

Payment & Enrolment Status Enquiry:

Phone: 2287 7381/ e-mail: enrolment@hkicpa.org.hk

Course Information Enquiry:

Phone: 2287 7009 / e-mail: tls@hkicpa.org.hk



CPD EVENT ENROLMENT FORM

(The enrolment form must reach the Institute no later than 2 working days before the start of the event.)

Please send the complete form by e-mail or by post together with the required payment		
Email: enrolment@hkcipa.org.hk		
By post: HKICPA, 37/F, Wu Chung House, 213 Queen's Road East, Wanchai. Attn: F&O Dept.		

Payment & Enrolment Status Enquiry: 2287 7381 enrolment@hkcipa.org.hk	Course Information Enquiry: 2287 7009 tls@hkcipa.org.hk	FOR OFFICE USE
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Section 1 – Personal Particulars <input checked="" type="checkbox"/> where appropriate. All fields are mandatory unless specified otherwise.		
Membership No.: _____, or please specify: <input type="checkbox"/> Non-member <input type="checkbox"/> GAA Passport Holder		
Name of participant: _____ <i>Family name</i> <i>Given name</i>		Organization: <i>(optional)</i> _____
Contact information provided below is used solely for communication of the particular event(s), without update to your member profile.		
Mobile: _____		E-mail: _____

Section 2 – Event Registration All fields are mandatory.			
No.	Event code	Event name	Fees
1.			HK\$
2.			HK\$
3.			HK\$
Total:			HK\$

Section 3 – Payment Please fill in either 3A and <input checked="" type="checkbox"/> where appropriate. All fields are mandatory.			
3A	<input type="checkbox"/> Cheque (No. _____) payable to HKICPA or Hong Kong Institute of Certified Public Accountants		
	<input type="checkbox"/> BOC HKICPA VISA <input type="checkbox"/> BOC HKICPA UnionPay card <input type="checkbox"/> Other VISA / MasterCard		
	Card Number: _____ - _____ - _____ - _____ Card Expiry Date: (MM/YY) ____ / ____		
	Cardholder's Name:	Cardholder's Signature:	Date of completing the form:
		Date:	

Note:

- 3.1 Applications will only be accepted when payment is made by cheque or credit card. Cash is strictly not accepted.
- 3.2 For cheque payment, please issue separate cheque for each event. For credit card payment, the card should be valid with expiry date at least 1 month from the date of event.
- 3.3 In order not to delay the process, please ensure payment is made together with your application.
- 3.4 Payment receipt will be sent to your email address provided above once the payment is confirmed.
- 3.5 In normal circumstances, the course fee is non-refundable or non-transferrable upon receipt of payment by HKICPA. Should the course be cancelled or postponed due to unforeseeable circumstances, refund will be made according to your payment method. Unsuccessful enrolment will be notified with full refund. For credit card payment, refund will be made directly to your credit card account. For cheque payment, refund will be mailed to your correspondence address.
- 3.6 Members of HKICPA may access to "MyCPA" to check your enrolment status.

- Section 4 – Points to Note**
- 4.1 Applications are processed on a first-come, first-served basis.
 - 4.2 Confirmation of enrolment and login information to access the event (if applicable) will be sent to you via email. Your login ID and password are for your exclusive use ONLY and you should not share them with anyone.
 - 4.3 In the event of typhoon signal no. 8 or above or a Black Rainstorm warning is hoisted, all scheduled events will be cancelled/postponed. Further details of bad weather arrangement for CPD programmes, please refer to the Institute's homepage.
 - 4.4 Your personal data collected from the enrolment process and administration of courses/events/activities will be used for the purpose of the administration of the course on which you are enrolled. The provision of personal data by means of this form is voluntary. However, insufficient information may result in an inability to process your application. Such data collected may be accessible by the Institute's officers, persons or committees processing the application and related matters. In addition, the Institute may use the collected data for statistical research and analysis. The Institute intends to use the personal data of your name, email address and correspondence address to inform you, where relevant, of members' benefits, goods, services, facilities and events organized or provided by the Institute or other organizations. Members and registered students may opt out of receiving such materials at any time by logging in via the following link <https://mas.hkcipa.org.hk/mycpa/communication/preference>. Non-members may opt out of receiving such materials at any time by sending an email to the Institute at privacyofficer@hkcipa.org.hk or a letter to the Institute's privacy officer. For more information about the privacy policy of the Institute, please go to <https://www.hkcipa.org.hk/en/Tools/Privacy-policy>.
 - 4.5 No unauthorized audio or video recording is allowed at CPD events.
 - 4.6 The Institute reserves the right to amend the above terms and conditions without prior notice, and to change the venue, date, speaker or to cancel the event due to unforeseen circumstances. In case of any disputes, the Institute reserves the right to make the final decision.

For payment by cheque, please fill-in your postal address for refund.	
Name:	Name:
Address:	Address: