

# E-Learning: Implementing HKSA 315 (Revised 2019) – What you need to know

## COURSE HIGHLIGHTS:

This e-learning will begin with an overview of HKSA 315 (Revised 2019), *Identifying and Assessing the Risks of Material Misstatement* which became effective since 2022. Selected aspects of the standard will be explored in-depth, accompanied by illustrations to provide participants with practical insight to implement the requirements effectively. In particular, the speaker will discuss:

- IT-related requirements of the standard, using a step-by-step approach to identify IT applications relevant to the audit; identify IT risks; identify characteristics of the IT environment, among other topics.
- Separate assessment of control risk and inherent risk, including the application of inherent risk factors and the spectrum of risk in this assessment.

Date and Programme code	Language	CPD hour	Fee
<b>25 October 2023</b> (ESEMETLS231025L01)	Cantonese with English handout and terminology	2 CPD hours	<ul style="list-style-type: none"><li>• HK\$280 (HKICPA member or student / International Affiliate (IA))</li><li>• HK\$500 (non-member)</li></ul>

**Competency** Auditing and Assurance

**Rating** Intermediate Level\*

**Participants** Professional accountants working in the field of auditing or with an interest 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 SPEAKER:**

**Ms. Amy Leung**  
**Director, BDO Hong Kong**

Amy is a director of BOD Hong Kong and mainly responsible for technical and training of the firm. She is experienced in serving publicly-traded and privately-held organizations, and involves in designing and delivering training for different levels of professional staff in Hong Kong, Shanghai and Taiwan. Prior to joining BDO, she worked with international audit firms as well as holding accounting positions in the commercial sector.

Amy is a member of the Hong Kong Institute of Certified Public Accountants and a fellow member of the Association of Chartered Certified Accountants. She is also a member of the Institute's Professional Development Committee.

## **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

**Payment & Enrolment Status Enquiry:**

Phone: 2287 7381

e-mail: [enrolment@hkicpa.org.hk](mailto:enrolment@hkicpa.org.hk)

**Course Information Enquiry:**

Phone: 2287 7074

e-mail: [tls@hkicpa.org.hk](mailto:tls@hkicpa.org.hk)

**Disclaimer:**

- *The opinions expressed by external guest speakers are, by their nature, those of the speakers. They are not necessarily endorsed by the Institute nor do they necessarily reflect the official policies and views of the Institute, its staff or members.*
- *The Institute takes no responsibility for any loss associated with any person acting or refraining from acting as a result of participation in the event.*
- *The Institute does not endorse or recommend any products or services that may be mentioned in the event and is not responsible for any loss or damage arising from the use of such products or services. Participants are reminded that there may be a wide range of related products or services available in the market and that they should carry out their own research and obtain independent advice before subscribing to any products or services.*