

E-learning: HKSA for LCE – From Principles to Application

The *Hong Kong Standard on Auditing for Audits of Financial Statements of Less Complex Entities* (HKSA for LCE) is a standalone standard proportionate to and tailored for audits of less complex entities. It provides the same level of assurance—reasonable assurance—as audits performed in accordance with the Hong Kong Standards on Auditing (HKSAs).

To support practitioners in understanding and applying the HKSA for LCE, the HKICPA (or the Institute) is offering the following e-learning programme:

Event Code	ESEMETLS260617L01
Date and CPD hours:	17 June 2026 (1.5 CPD hours)
Speakers:	Mr. Charbon Lo and Mr. Stanley Lee
Format	E-learning
Fee:	HKICPA member or student/ International Affiliate: \$280 Non-member: \$500
Description:	This e-learning provides an overview of the HKSA for LCE, focusing on: • The characteristics and objectives of the HKSA for LCE • Eligibility criteria for applying the standard • The overall design and structure of the standard • Key local implementation considerations and practical issues

OTHER DETAILS:

Language	Cantonese with English handout and terminology
Competency	Auditing and Assurance
Rating	Foundation Level (<i>Note 1</i>)
Auditor Functional Pillar by Role	Leadership; Review and Monitoring; Executing Procedures (<i>Note 2</i>)
Participants	Auditors and interested parties

Note 1 Please click [here](#) for online registrations and refer to the [Institute's online CPD Learning Resource Centre](#) for descriptions of competency and rating.

Note 2 Please click [here](#) for description of auditor functional pillar by role



ABOUT THE SPEAKERS:

Mr. Charbon Lo

Deputy Managing Partner, Beijing Xinghua Caplegend CPA Limited

Mr. Lo has over 20 years of extensive experience in auditing, accounting, and advisory services. Prior to joining Beijing Xinghua Caplegend CPA Limited, he served as an audit partner at an international audit firm. He is currently a council member of the Institute, a member of the AASC, Ethics Committee, and Sustainability Disclosure Standards Committee, as well as the chairman of the HKSA for LCE Advisory Panel. In addition, he also served as a speaker at forums and seminars organized by the Institute and various accounting associations. Beyond these roles, Mr. Lo has actively contributed as a committee member in other professional associations, helping to advance and strengthen the profession from multiple perspectives.

Mr. Stanley Lee

Partner, ZHONGHUI ANDA CPA Limited

Mr. Lee is an experienced professional with extensive expertise in auditing, accounting and corporate finance. Before joining ZHONGHUI ANDA, he worked at one of the Big Four international accounting firms and has served both listed and private companies in Hong Kong. He has significant experience handling IPOs and notifiable transactions on the Hong Kong stock market, and solid experience providing audit and advisory services to small and medium-sized entities, including application of new or revised accounting standards.

With over 18 years in audit and assurance services, Mr. Lee has served clients across property development, manufacturing and retail of consumer goods, IT, entertainment, biotechnology and financial services, and has worked with state-owned enterprises and conglomerates.

He is currently pursuing an MSc in Professional Accountancy and is a fellow member of the HKICPA. He is also a member of The Association of Chartered Certified Accountants and CPA Australia. Besides, he is currently a member of the Institute's HKSA for LCE Advisory Panel, the Sustainability Assurance Advisory Panel and the SME-FRF & SME-FRS Advisory Panel.

ABOUT THE REGISTRATION:

- Online registration is recommended, please click [here](http://www.hkicpa.org.hk) or visit www.hkicpa.org.hk
- To register offline (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.

Payment & Enrolment Status Enquiry:

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