

HKICPA Auditing E-learning: HKSAs 200 and 500: Auditor's Responsibilities and Audit Evidence

ABOUT THE WEBINAR:

This E-learning provides a focused and practical walkthrough of the principles in **HKSA 200**, *Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with Hong Kong Standards on Auditing* and **HKSA 500**, *Audit Evidence*.

Designed for auditors at all levels, this E-learning reinforces the responsibilities of auditors and the core concepts regarding the conduct of audit engagements and audit evidence under HKSAs 200 and 500 with illustrative examples. Key discussions include:

Overall objectives of the auditor under HKSA 200

- Reasonable assurance and the auditor's application of professional skepticism and judgment
- Conduct of audit in accordance with HKSAs and compliance with relevant ethical requirements
- Responsibilities relating to obtaining sufficient appropriate audit evidence

Key principles of audit evidence under HKSA 500

- Audit evidence: information source, relevance and reliability
- Audit procedures for obtaining audit evidence
- Evaluating sufficiency and appropriateness of evidence to support audit conclusions

Application challenges and practical considerations

- Common pitfalls noted in practice
- Enhancing audit evidence quality and documentation

ABOUT THE SPEAKER:

Ms. Yvette Tan

Director, KPMG

Ms. Tan is a Director in KPMG's Audit Quality and Professional Practice department, specialising in audit methodology. She has extensive experience in advising audit engagement teams on audit matters and supporting initiatives that focus on enhancing audit quality across the firm's audit practice. In her role within KPMG's Audit Quality and Professional Practice department, she frequently collaborates with other KPMG member firms to discuss and address audit methodology issues.



DETAILS:

Programme Code	EWEB26060301
Date	3 June 2026
Format	E-learning
Fee	HK\$280 (HKICPA member or student / International Affiliate (IA)) HK\$500 (Non-member)
Language	Cantonese with English handout and terminology
CPD hours	1.5 hours (subject to the actual attendance records)
Competency	Auditing and Assurance
Rating	Intermediate 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 REGISTRATION:

- Online registration is recommended, please click [here](#) 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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