
HKICPA Ethics E-learning: The Role and Mindset Expected of Professional Accountants

ABOUT THE COURSE:

Join this insightful e-learning, recorded in 2021, focusing on the Role and Mindset provisions of the IESBA Code and their relevance in today's rapidly evolving environment. As technological disruption, emerging risks, and the ongoing impacts of the COVID-19 crisis reshape the profession, expectations for ethical behaviour and sound professional judgment have intensified.

The session begins with a discussion of the fundamental concepts of the Code, including the five fundamental principles, the nature of ethical threats, and the conceptual framework, providing a clear and practical foundation for understanding how the Code operates in practice. It further explores how an ethical mindset—supported by an inquiring mind and awareness of bias—can enhance professional judgment in complex and uncertain situations.

Participants will gain insights to navigate uncertainty, apply ethical principles consistently, and reinforce trust in the profession when it matters most.

ABOUT THE SPEAKER:

Ms. Caroline Lee, Former Deputy Chair, IESBA

Ms Lee has over 35 years of experience in the public accountancy profession. She was a Partner with KPMG LLP in Singapore, where she specialised in professional standards, ethics, audit quality and risk management. From 2015 to 2022, she served as Regional Head of Quality & Risk Management for KPMG Asia Pacific and was a member of KPMG's Global Quality & Risk Management Steering Group. In this capacity, she worked closely with member firms across the Asia Pacific region, providing oversight on governance, compliance, risk and quality management systems.

Beyond her professional career, Ms. Lee has been actively involved in global and national standard setting. She was a member of the IESBA from 2017 to 2022, including as Deputy Chair, contributing to international ethics and independence standards for the accountancy profession. In Singapore, she chaired the Ethics Sub-Committee of the Public Accountants Oversight Committee from 2021 to 2023 and continues to contribute through the ISCA Ethics Committee.

DETAILS:

Programme Code	ESEMETLS260219L01
Date & Time	19 February 2021
Format	Archived Webinar
Fee	Free of charge for HKICPA Members, Students, and International Affiliates
Language	English
CPD hours	1 hour



Competency	Ethics, Integrity and Professionalism
Rating	Intermediate Level*
Participants	Auditors, professional accountants in business, interested stakeholders

* 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 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

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