

## Ethics and Regulations: International Code of Ethics for Professional Accountants (including International Independence Standards)

### SEMINAR HIGHLIGHTS:

This seminar aims to enhance participants' understanding and awareness of the IESBA revamped Code of Ethics for Professional Accountants.

It is a completely rewritten Code that is easier to navigate, use and enforce.

While the fundamental principles of ethics have not changed, revisions have been made to the unifying conceptual framework—the approach used by all professional accountants to identify, evaluate and address threats to compliance with the fundamental principles and, where applicable, independence. New Code highlights include:

- ✧ Revised “safeguards” provisions better aligned to threats to compliance with the fundamental principles;
- ✧ Stronger independence provisions regarding long association of personnel with audit clients;
- ✧ New and revised sections dedicated to professional accountants in business (PAIBs) relating to:
  - preparing and presenting information; and
  - pressure to breach the fundamental principles.
- ✧ Clear guidance for accountants in public practice that relevant PAIB provisions are applicable to them;
- ✧ New guidance to emphasize the importance of understanding facts and circumstances when exercising professional judgment; and
- ✧ New guidance to explain how compliance with the fundamental principles supports the exercise of professional skepticism in an audit or other assurance engagements.

Event code	Date	Time	Venue
SCPD18071601 <a href="#">Register Now</a>	16 July 2018 (Monday)	7:00pm – 8:30pm	HKICPA Training Centre 27/F, Wu Chung House Wanchai, Hong Kong

**Participants** Professional accountants in business, practitioners

**Speaker** **Gary Hannaford**  
*Working Group Member of Non-Assurance Services and Chair of Safeguards  
International Ethics Standards Board for Accountants (IESBA)*

**Diane Jules**  
*Deputy Director  
International Ethics Standards Board for Accountants (IESBA)*

**Language** English

**Fee** Free for HKICPA members or students and IA/HKIAAT member or student

**CPD hour** 1.5 hours

**Rating** Intermediate level  
(Please refer to the [Institute's online CPD Learning Resource Centre](#) for descriptions of competency and rating)

### EVENT INFORMATION ENQUIRY:



2287-7009



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To confirm your CPD booking,  
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## **HKICAP Event Enrolment Form**

### **International Code of Ethics for Professional Accountants (including International Independence Standards) - 16 July 2018**

[Event Code: SCPD18071601]

Name: (\*Mr. / Mrs. / Ms.) \_\_\_\_\_

HKICPA Membership No.: \_\_\_\_\_

Company name: \_\_\_\_\_

Position held: \_\_\_\_\_

Email: \_\_\_\_\_  
(for enrolment confirmation purpose)

Telephone No.: \_\_\_\_\_ Fax No.: \_\_\_\_\_

*[Contact information is used solely for communication of this particular event, without update to your member profile.]*

#### **Notes:**

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2. NO ADMISSION TICKET will be issued. Please bring your HKICPA membership card or confirmation email for admission purpose.
3. All applications are on a first-come-first-served basis.
4. If typhoon signal no.8 or above / Black rainstorm warning is hoisted at or after 2:30 p.m. on the date of event, the activity will be cancelled. For details, please refer to [Typhoon / Black rainstorm arrangement](#).
5. The Institute reserves the right to change the venue, date and speaker or to cancel the event due to unforeseen circumstances.
6. No unauthorized audio or video recording is allowed at CPD events.

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