

# HKICPA e-seminar:

## Update on Revised HKSA 540 *Auditing Accounting Estimates and Related Disclosures and Consequential Amendments to Other Hong Kong Standards*

Event code: ESEMETLS19060201 / ESEMETLS19602101 (re-launch)

HKSA 540 (Revised) is issued in response to the release of ISA 540 (Revised), *Auditing Accounting Estimates and Related Disclosures and Conforming and Consequential Amendments to Other International Standards Arising from ISA 540 (Revised)* by the International Auditing and Assurance Board in October 2018. The revision ensures that the standard continues to keep pace with the changing market and fosters a more independent and challenging skeptical mindset in auditors.

HKSA 540 (Revised) will be effective for audits of financial statements for periods beginning on or after 15 December 2019. The conforming and consequential amendments will become effective at the same time as HKSA 540 (Revised).

This seminar aims to update the changes in HKSA 540 (Revised). Our speaker will explain the background to the initiative, explain the key requirements of the revised standard, and highlight areas that may result in a change in practice. The conforming and consequential amendments in the application will also be covered. Participants will learn about the new requirements, implementation issues and application in various practical situations.

### Programme schedule

Date	28 May 2019 (Tuesday)
Speaker	Ms. Loretta Fong Partner, Assurance PricewaterhouseCoopers
Language	Cantonese
Fee	HK\$150 for HKICPA member or student / HK\$330 for non-HKICPA member
CPD Credit hours	1.5 hours
Competency	Auditing and assurance
Rating	Intermediate Level* - Sound understanding of the knowledge area. The ability to apply knowledge and skills to a range of situations and able to deal with new situations.

\* Please refer [here](#) for descriptions of other competencies and ratings

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