

Live webinar:

Proposed Standard for Audits of Less Complex Entities

This webinar will provide an overview of the International Audit & Assurance Board's (IAASB) *Proposed International Standard on Auditing for Audits of Financial Statements of Less Complex Entities (ISA for LCE)*.

There has been growing concern about the length, scalability, and understandability of the International Standards on Auditing (ISAs), and their application to audits of Less Complex Entities (LCEs), including whether they can be applied in a cost-effective manner to all audits.

In response to these concerns, the IAASB has developed a draft stand-alone standard intended to provide reasonable assurance in an audit of the financial statements of an LCE. The IAASB considers the new stand-alone standard:

- is designed specifically for audits of a less complex entities
- is based on the underlying concepts from International Standards on Auditing
- was developed to be understandable, clear and concise
- reduces the risk of jurisdictional divergence by driving consistency and comparability globally
- will achieve a quality audit engagement

A Q&A session will be included during the webinar providing opportunities for participants to explore the proposed ISA for LCE and ask questions.

Date and Time (Event code)	Language	Format and CPD hour	Fee
19 November 2021 (Friday) 4:00 pm – 5:00 pm (EWEB21111902)	Cantonese with English terminologies	<ul style="list-style-type: none"> • Live webinar (Zoom) • 1 CPD hour (subject to actual attendance) 	<ul style="list-style-type: none"> • Free (HKICPA member or student, IA) • HK\$220 (non-member)

Application Deadline

Registration opens at **9:00 am, 25 October 2021**
(Online enrolment will close by 15 November 2021)

Competency

Auditing and assurance

Rating

Intermediate Level*

Participants

Audit professionals, directors, users of audited financial statements and other 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 SPEAKERS



Gary Poon
Partner, Poon & Co.

Mr. Poon specializes in serving clients in the financial, real estate and non-profit seeking sectors. He was appointed to be a member of Financial Reporting Council Review Panel by the HKSAR Government and was a Council member of the Hong Kong Institute of Certified Public Accountants (“HKICPA” or “Institute”). He has served in various committees of the Institute including as Deputy Chairman of the Small and Medium Practitioners and the Professional Development Committees, as well as Chairman of the Young Members Leadership Panel.

Mr. Poon is a practising member of the HKICPA, Chartered Financial Analyst, Certified Tax Advisor and member of several other professional accounting bodies in Canada, the U.S.A. and Australia.

ABOUT THE REGISTRATION:

- Registration starts from **9:00 am, 25 October 2021** for online registration only, and seats are on a first-come-first-served basis. **Enrolment deadline: 15 November 2021.**
- Upon successful enrolment, the meeting URL and login password will be provided on 17 Nov via email.

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No.	Event code	Course Title	Fee:
			[HK\$ Free for HKICPA member or student and IA /HK\$330 for non-member]
1	EWEB21111902	Live webinar: Proposed Standard for Audits of Less Complex Entities	
* Email address is for enrolment confirmation purpose. Please refer to note (2) for details.			Total HK\$

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- Notes:**
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 4. Your login ID and password are for your exclusive use ONLY and you should not share them with anyone.
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