



Live Virtual Workshop:

HKSA 315 (Revised 2019) *Identifying and Assessing the Risks of Material Misstatement* – Key Requirements and Implications on Auditing

COURSE HIGHLIGHTS:

HKSA 315 (Revised 2019) is issued in response to the release of ISA 315 (Revised 2019) *Identifying and Assessing the Risks of Material Misstatement and Conforming and Consequential Amendments to Other International Standards Arising from ISA 315 (Revised 2019)* by the International Auditing and Assurance Board in December 2019. The standard has been revised to include a more robust and consistent risk identification and assessment.

HKSA 315 (Revised 2019) sets out clarified and enhanced requirements, and enhanced application material, to support the auditor's risk assessment process, intended to support more focused responses to the auditor's risk assessment in accordance with HKSA 330 *The Auditor's Responses to Assessed Risks*. HKSA 315 (Revised 2019) will be effective for audits of financial statements for periods beginning on or after 15 December 2021. The conforming and consequential amendments will become effective at the same time as HKSA 315 (Revised 2019).

This 2-hour live virtual workshop aims to update members on the changes in HKSA 315 (Revised 2019). The speaker will give an overview of the background and key changes, provide a deep dive on the requirements of the revised standard, and discuss its implications on auditing. Participants will learn about the new requirements and applications in practical situations in order to plan ahead for audits with year ends on or after December 2022.

A Q&A session will be included during the live virtual workshop providing opportunities for participants to explore the standard in more detail and ask questions.

Date and Time (Programme code)	Language	CPD hour	Fee
18 February 2022 10:30 am – 12:30 pm (EWEB2022021801)	Cantonese with English handouts and terminologies	2 CPD hours	<ul style="list-style-type: none">• \$500 (HKICPA member or student/ International Affiliate (IA))• \$750 (non-member)

Application deadline 16 February 2022 (online/ offline enrolment)

Competency Auditing and Assurance

Rating Intermediate Level*

Participants Professional accountants working in the field of auditing or with an interest in auditing

* 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 SPEAKER:



Ms. Yvette Tan
Director, KPMG

Ms. Tan is a director within the Department of Professional Practice in KPMG. She provides technical and training support on auditing and assurance matters in China and across Asia Pacific. Ms. Tan is also responsible for implementing various professional standards within KPMG China to assist audit professionals interpreting and applying the standards' requirements and guidance consistently.

ABOUT THE REGISTRATION:

- Online registration is recommended, please click [here](#) or visit www.hkicpa.org.hk
- To register offline (by post or by fax), please complete the enclosed enrolment form and return it with full payment to the Institute.
- An email will be sent to you when your registration and payment are confirmed, which will include a login ID and password for this virtual workshop. You can access the virtual workshop by tablet, smartphone or PC.
- Enrolments will be accepted on a first-come-first-served basis with priority given to the Institute's members.

Payment & Enrolment Status Enquiry:

Phone: 2287 7381

e-mail: enrolment@hkicpa.org.hk / Fax: 2893 9853

Course Information Enquiry:

Phone: 2287 7386 / e-mail: tls@hkicpa.org.hk

HONG KONG INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS ENROLMENT FORM

Finance & Operations Department,
Hong Kong Institute of CPAs,
37/F, Wu Chung House, 213 Queen's Road East, Hong Kong

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FOR OFFICE USE

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Membership type: HKICPA member and student / IA

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

* A confirmation email will be sent to you when your application and payment are confirmed, in which you will be given a login ID and password. Each programme will be valid for the period as specified in the confirmation email. In order not to delay the process, please ensure payment is made together with your application.

No.	Event code	Course Title	Fee:
			[HK\$500 for HKICPA member or student and International Affiliate(IA) /HK\$750 for non- member]
1	EWEB2022021801	Live Virtual Workshop: HKSA 315 (Revised 2019) <i>Identifying and Assessing the Risks of Material Misstatement – Key Requirements and Implications on Auditing</i>	
			Total HK\$

* Email address is for enrolment confirmation purpose. Please refer to note (2) for details.

Payment Method (Please tick the appropriate box)

Cheque (no. _____) payable to "Hong Kong Institute of Certified Public Accountants" or "HKICPA"

VISA / MasterCard BOC HKICPA UnionPay card

Card Number: _____ Card Expiry Date (MM/YY): _____

Cardholder's Name (block letters): _____ Cardholder's Signature: _____ Date: _____

I would like to have an official receipt. (Remarks: Official receipt will be sent to your email address provided above.)

- Notes:**
- Application by fax will ONLY be accepted when payment is made by credit card. Cash is strictly not accepted. Please ensure all the particulars relating to payment are completed, otherwise the application cannot be processed. There is NO need to send in the enrolment form again if it has already been faxed to the Institute. Please fax the completed form to 2893 9853.
 - In normal circumstances, the course fee is non-refundable or non-transferrable upon receipt of payment by HKICPA. Should the course be cancelled due to unforeseeable circumstances, refund will be made according to your payment method. For credit card payment, refund will be made directly to your credit card account. For cheque payment, refund will be mailed to your correspondence address.
 - Confirmation of enrolment will be sent to you via email within 2 weeks, in which you will be given your login ID and password. You can check your enrolment status at "MyCPA" at www.hkicpa.org.hk. Unsuccessful enrolment will be notified with full refund. In order not to delay the process, please ensure payment is made together with your application. If you do not receive any confirmation email from the Institute, please contact 2287 7386.
 - Your login ID and password are for your exclusive use ONLY and you should not share them with anyone.
 - No unauthorized audio or video recording and/or downloading is allowed for the online courses.

Personal Data: Your personal data collected from the enrolment process and administration of courses will be used for the purpose of the administration of the course on which you are enrolled. Such data collected may be accessible by the Institute's officers, persons or committees processing the application and related matters. In addition, the Institute may use the collected data for statistical research and analysis and, if applicable, for validation of CPD hours. The Institute intends to use the personal data of your name, email address and correspondence address to inform you, where relevant, of CPD activities, members' benefits, goods, services, facilities and events organized or provided by the Institute or other organizations. Members and registered students may opt out of receiving such materials at any time by logging in via the following link <https://www.hkicpa.org.hk/en/members-area/comm-preference/>. Non-members may opt out of receiving such materials at any time by sending an email to the Institute at privacyofficer@hkicpa.org.hk or a letter to the Institute's privacy officer. For more information about the privacy policy of the Institute, please go to <http://www.hkicpa.org.hk/en/service-tools/privacy-policy/>.

For payment by cheque, please fill-in your postal address for refund in case the event is full or cancelled.

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