

# E-learning: Reviewing valuations in audits

## COURSE HIGHLIGHTS:

Reviewing valuations is a frequent issue in audits of financial statements, and is usually challenging because valuations are prepared by management or third-party professionals using significant professional judgement, qualitative inputs and might involve complex models and techniques.

This e-learning will give an overview of valuation techniques commonly used for financial reporting purposes. Speakers will discuss procedures auditors can apply when reviewing valuations, with reference to illustrative examples to help you navigate the key principles and obtain sufficient appropriate audit evidence in audits of financial statements. They will also share practical tips and common pitfalls to help you deal with application issues.

Date and Programme code	Language	CPD hour	Fee
<b>8 May 2023</b>  (ESEMETLS23050801)	Cantonese with English handout and terminology	1.5 CPD hours	<ul style="list-style-type: none"><li>• HK\$230 (HKICPA member or student / International Affiliate (IA))</li><li>• HK\$415 (non-member)</li></ul>

**Competency**

Auditing and Assurance

**Rating**

Intermediate Level\*

**Participants**

Auditors, preparers, professional accountants in business, management and audit committee members

\*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:

**Phoebe Lee, CFA**

**Partner, PwC Hong Kong**

Phoebe is a partner in the Valuation & Advisory Services practice based in Hong Kong and has more than twenty years of experience in providing valuation services including business enterprise, equity and intangible asset valuation for the purposes of merger and acquisition, corporate restructuring, disputes resolution, accounting and tax reporting. Her clients include both local and international companies in the industries of financial institutions, pharmaceutical, telecommunications, manufacturing, power, infrastructure, etc. In addition, Phoebe assists clients in the construction and review of financial models for project financing purposes.



**Koma Yim**  
**Associate Director, PwC Hong Kong**

Koma is an associate director in the Valuation & Advisory Services practice based in Hong Kong and has more than ten years of experience in providing valuation services including business enterprise, equity and intangible asset valuation for the purposes of merger and acquisition, corporate restructuring, disputes resolution, accounting and tax reporting. Koma is a non-practicing member of HKICPA and an FRM.

**ABOUT THE REGISTRATION:**

- Online registration is recommended, please click [here](#) or visit [www.hkicpa.org.hk](http://www.hkicpa.org.hk)
- To register offline (by post or 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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