



## E-learning:

# 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 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.

Date	Language	CPD hour	Fee
<b>18 February 2022</b> <b>(Archived virtual workshop)</b> Enrolment starts from 18 March 2022	Cantonese with English handouts and terminologies	2 CPD hours	<ul style="list-style-type: none"><li>• \$750 (HKICPA member or student/ International Affiliate (IA))</li><li>• \$865 (non-member)</li></ul>

**Event code** ESEMETLS22021801 / **ESEMETLS22218A01**

**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:

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No.	Course Code (e.g. ESEMEC13501)	Course Title (e.g. Annual Accounting Update 2020: The "New Normal" Financial Reporting)	Fee (HK\$)
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