

# E-Learning: Implementing HKSA 315 (Revised 2019) – What you need to know

## COURSE HIGHLIGHTS:

Auditors are now expected to have incorporated the new requirements of HKSA 315 (Revised 2019), *Identifying and Assessing the Risks of Material Misstatement* into their audit engagements, which are effective starting from 2022 audits. These revisions bring renewed emphasis on a client's controls, with a specific focus on the entity's IT environment and IT controls during auditors' risk assessment process. Furthermore, the standard requires a separate assessment of control risk and inherent risk, and requires auditors to assess the inherent risk factors in assessing the latter.

This e-learning will begin with an overview of HKSA 315 (Revised 2019). Selected aspects of the standard will be explored in-depth, accompanied by illustrations in order to equip participants with practical insight to implement the new requirements effectively.

To ensure an engaging and interactive learning, a Q&A session will be included for participants to delve deeper into the topic and seek clarification.

Date and Programme code	Language	CPD hour	Fee
<b>25 October 2023</b> (ESEMETLS231025L01)	Cantonese with English handout and terminology	2 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** 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. Amy Leung**  
**Director, BDO Hong Kong**

Amy is a director of BOD Hong Kong and mainly responsible for technical and training of the firm. She is experienced in serving publicly-traded and privately-held organizations, and involves in designing and delivering training for different levels of professional staff in Hong Kong, Shanghai and Taiwan. Prior to joining BDO, she worked with international audit firms as well as holding accounting positions in the commercial sector.

Amy is a member of the Hong Kong Institute of Certified Public Accountants and a fellow member of the Association of Chartered Certified Accountants. She is also a member of the Institute's Professional Development Committee.

## 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

### **Payment & Enrolment Status Enquiry:**

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