



**EXECUTIVE TRAINING COMPANY**  
(INTERNATIONAL) LTD

Executive Training Company (International) Limited ("ETC")

Address : Room 1002, 10/Floor, The Hennessy,

256 Hennessy Road, Wanchai, Hong Kong

Tel: (852) 2117 1112

Fax: (852) 3421 0877

Email: enquiry@etctraining.com.hk

Website: www.etctraining.com.hk



## Training Programme for Audit Semi-Seniors and Seniors

ETC has specifically tailor-made this programme for audit semi-seniors and seniors to reinforce their awareness on enhanced audit principles as well as practical approach when performing audit engagements with updates on recent changes in auditing standards.

The programme could help audit firms to update their audit staff and provide supportive training.

**Date : 15, 22 & 29 October 2016 (Sat) – 3 sessions**

(CPD\_2016\_4)

### Speakers :

**Ms Fiona Lam (林靄欣小姐), CPA (Practising)**

*FCA (UK), FCCA, FCPA (Practising), FAIA, BBA (Acct & Fin) & FTIHK*

Partner of H H Lam & Co CPA Limited (林海涵、林靄欣、林靄文會計師事務所有限公司合伙人) &

Managing Director of Executive Training Company (International) Limited

(行政人員培訓(國際)有限公司行政總監)

### Target Audiences : Audit Semi-Seniors, Seniors and Firm's Trainers.

Date	: <b>15, 22 &amp; 29 October 2016 (Sat) – 3 sessions</b>
Time	: 9:30am-12:30pm
Venue	: Room 1002, The Hennessy, 256 Hennessy Road, Wanchai, Hong Kong
Medium	: Cantonese, supplemented with English
CPD Hours	: 3 X 3 hours per session (Total: 9 hours)
Enrolment Fee	: <b>HK\$1200</b>

## Day 1 – 15 October 2016

1. Code of Ethics – practical examples on threats to independence and confidentiality
2. Practical audit methodologies on using land search, bank confirmation and other relevant documents
3. Application of HKSQC 1 - Quality Control for an audit engagement
4. Audit Planning, Risk Assessment, setting materiality and application on usage of Analytical Procedures
5. External Confirmation and the follow up work
6. Practical issues and consolidation requirements when adopting Full GAAP
7. New Companies Ordinance requirements

## Day 2 – 22 October 2016

1. Audit Methodologies and opening balances
2. Tests of control – especially in an IT environment
3. Tests of Details for different items in the Financial Statements
4. Using the work of an expert
5. Auditing an accounting estimate including fair value
6. Procedures on subsequent events, related party transactions and going concerns
7. SME –FRF, SME FRS – format, consolidation requirements

## Day 3 – 29 October 2016

1. Updates on new Auditor's report
2. Communicating Key Audit Matters in the Independent Auditor's Report
3. Group audit
4. Misstatements – Adjust or not ?
5. The auditor's responsibilities relating to other information
6. Written Representation letters
7. Non-assurance engagements



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# Enrolment Form

To : Executive Training Company (International) Limited  
Email : enquiry@etctraining.com.hk  
Enquiries : 21171112  
Fax : 34210877

"All-Inclusive"  
CPD 2016  
Programme"

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Full Name : \_\_\_\_\_

Firm's Name : \_\_\_\_\_

Mobile Phone No : \_\_\_\_\_ Email : \_\_\_\_\_

Enrolment Fee : \$1200

Cheque: \_\_\_\_\_ Bank: \_\_\_\_\_ Amount HK\$ \_\_\_\_\_

Signature : \_\_\_\_\_ Date : \_\_\_\_\_

Please complete the enrolment form together with your cheque for the full amount payable to **"Executive Training Company (International) Limited"** and send to Room 1002, 10/Floor, The Hennessy, 256 Hennessy Road, Wanchai, Hong Kong

Terms or Conditions :

1. Enrolments for the seminar are accepted on the first-come-first-served basis.
2. Confirmation will be sent by email before the date of the seminar. Once the application is confirmed, neither enrolment fee is refundable nor seat is transferable/cancellable.
3. If Typhoon Signal No. 8 or higher / Black Rainstorm warning is hoisted, the seminar will be postponed and new arrangement will be announced.
4. Personal data collected from the enrollee may be used by ETC to inform you of this seminar, and any other training activities the benefits, goods, services, facilities and events to be organized or provided by ETC. An enrollee may opt out from receiving such materials at any time by sending a letter or an email to ETC



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# ETC CPD Membership application Form

To : Executive Training Company (International) Limited ("ETC")  
Email : enquiry@etctraining.com.hk  
Enquiries : 21171112  
Fax : 34210877

## Application Form – ETC CPD Membership – Permanently Free

Name : (\*Mr./Mrs./Ms.) \_\_\_\_\_ 姓名(中文): \_\_\_\_\_

Mobile Phone No. : \_\_\_\_\_ Telephone No. : \_\_\_\_\_

Fax No. : \_\_\_\_\_ Email Address : \_\_\_\_\_

Recognized Professional Accountant Qualification (Optional)

Correspondence Address : \_\_\_\_\_

Preferred mode of correspondence (Please tick  )

By email     By Fax     By Post

Signature : \_\_\_\_\_ Date : \_\_\_\_\_

Personal data collected from the application of ETC CPD membership will be used for the purpose of processing and maintaining your ETC CPD membership. Data collected may be accessible by our ETC's officers processing the ETC CPD membership application and related matters. In addition, ETC may use the collected data for keeping members informed of its services and for other uses internally.

ETC may use the personal data of your name, email address, fax number, phone number and correspondence address to inform you of training activities and events organized or provided by ETC only. A member may opt out from receiving such materials at any time by sending a letter to ETC's office. Please note that if you do opt-out, you will no longer receive information about ETC's news and events.