



EXECUTIVE TRAINING COMPANY
(INTERNATIONAL) LTD

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

Address : Room 1502, 15/F, Tung Sun Commercial Centre,
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Accounting and Auditing 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 updated **accounting standards** and enhanced **audit principles** as well as **practical approach** when performing audit engagements and filling in audit practice manuals. The programme could help audit firms to update their audit staff and provide supportive training.

Date : 26 August , 2 and 9 September 2017 (Sat) – 3 sessions

(CPD_2017_7)

Speakers :

Ms Fiona Lam (林靄欣小姐), FCPA (Practising)

FCA (UK), FCCA, FAIA

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)

Mr Alvin Wan (尹天佑先生), FCPA (Practising)

FCCA, FCA (UK)

Practising Director of Moores Rowland (HK) CPA Limited
Lecturer of Financial Reporting at ETC

Target Audiences : Audit Semi-Seniors, Seniors and Firms' Trainers.

Date	: 26 August , 2 and 9 September 2017(Sat) – 3 sessions
Time	: 9:15am-11:15am; Q & A sessions 11:15am-11:45am
Venue	: Rm 202, 2/F, Duke of Windsor Social Service Building, 15 Hennessy Road, Wanchai, HK
Medium	: Cantonese, supplemented with English
CPD Hours	: 3 X 2.5 hours per session (Total: 7.5 hours)
Enrolment Fee	: HK\$1,400 (Non-ETC member); \$1,200 (ETC member)

Day 1 – 26 August 2017 (Saturday)

1. Differences for the Consolidation requirements under Full HKFRS, HKFRS-PE and SME-FRS (Revised)
2. Disclosure requirements under New Companies Ordinance under Full HKFRS, HKFRS-PE and SME-FRS (Revised)
3. Applications issues for HKFRS 15
4. Essential highlights for HKFRS 16
5. HKFRS 9 (2014) The new expected credit loss impairment loss model
6. Accounting for Deferred tax
7. Common accounting mistakes in an audit engagement

Day 2 – 2 September 2017 (Saturday)

1. Code of Ethics – practical examples on threats to independence and confidentiality
2. Audit Planning, risk assessment, setting materiality and application on usage of analytical procedures and opening balances
3. Tests of control – especially in an IT environment
4. Tests of Details for different items in the Financial Statements
5. Using the work of an expert
6. Auditing an accounting estimate including fair value
7. Procedures on subsequent events, related party transactions and going concerns

Day 3 – 9 September 2017 (Saturday)

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



EXECUTIVE TRAINING COMPANY
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Enrolment Form

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

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(CPD_2017_7)

Firm's Name : _____

Mobile Phone No : _____ Email : _____

Enrolment Fee : \$1,400 (Non ETC member) ; \$1,200 (ETC member)

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 1502, 15/Floor, Tung Sun Commercial Centre, 194-200 Lockhart 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. 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.