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# 香港華人會計師公會 The Society of Chinese Accountants & Auditors

(在香港註冊成立之有限公司)  
(Incorporated in Hong Kong as a company limited by guarantee)

Course Code 2325



## Audit of Consolidated Financial Statements with HKSA 600 (Revised)

Speaker: Mr. Steve Chung

17 June 2025 (Tuesday)

### Audit of Consolidated Financial Statements with HKSA 600 (Revised) (Course Code 課程編號: 2325)

#### Highlights: 課程重點:

Auditing consolidated financial statements for the financial period beginning on or after December 15, 2023, will inevitably use the HKSA 600 (Revised). This revised standard introduces crucial changes to group audits, notably closely aligning with HKSA 315 (Revised 2019), particularly in the areas of risk assessment, materiality, and group audit considerations. It has also enhanced focus on group audit responsibilities, greater scrutiny of component auditors, improved communication requirements, more rigorous documentation and reporting, and even more.

In this seminar, the speaker will provide an overview of the standard, together with sample worksheets to illustrate how to apply the revised auditing standard.

\* Light refreshments will be available for those attending in person. \*

#### Speaker: 講者:



**Mr. Steve Chung**  
CPA (Practising), MACC

Mr. Chung, CPA, and Master of Accounting holder, brings over 30 years of experience to bear on the latest technical updates in the field. He is a prolific writer on technical subjects and develops essential resources for practitioners, including sample reporting documents, sample annual reports, sample auditor's reports, and practical references for various auditing standards. His insights provide valuable guidance for professionals seeking to stay ahead of the evolving industry's best practices.

#### Chairman: 主持人:


**Ms. Jenny Kun**  
SCAA Training Committee Chairlady  
and Honorary Deputy Treasurer



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<b>Date:</b> 日期:	17 June 2025 (Tuesday) 2025 年 6 月 17 日 (星期二)
<b>Time:</b> 時間:	6:30 pm – 8:00 pm 晚上 6:30 – 8:00
<b>Format:</b> 授課形式:	<b>Hybrid seminar 混合形式研討會 (A/B)</b>  A. Face-to-face seminar 實體研討會 (Limited seats available 座位有限) SCAA Premises (6/F, 88 Lockhart Road, Wanchai, Hong Kong) 香港華人會計師公會 (香港灣仔駱克道 88 號 6 樓)  B. Webinar (Live via Zoom) 網路研討會 (Zoom 直播)
<b>Language:</b> 語言:	Cantonese 廣東話
<b>CPD hours:</b> CPD 時數:	1.5 hours 1.5 小時
<b>Fee:</b> 費用:	HK\$150 for SCAA member/affiliate/member's staff; HK\$250 for non-member 華師正式會員/ 附屬會員/ 正式會員之僱員, 每位 HK\$150; 非會員, 每位 HK\$250
<b>Enrolment:</b> 報名:	<b>A.</b> If you would like to join the seminar through <b>physical mode</b> , please click <b>HERE</b> to enroll. 如欲參與 <b>實體形式</b> 研討會, 請 <b>按此</b> 報名。  <b>B.</b> If you would like to join the seminar through <b>online mode</b> , please click <b>HERE</b> to enroll. 如欲參與 <b>網絡形式</b> 研討會, 請 <b>按此</b> 報名。  *For participants paying by cheque, please be reminded to complete the online form and send it together with your cheque to the Secretariat. Enrolment will be processed upon receipt of the cheque. **如選擇以支票形式付款, 請完成網上表格連同支票寄回本會秘書處。報名將以收妥支票為準。  <b>Remarks:</b> 備註: The link to the Zoom webinar will be sent to registered participants via email prior to the webinar. Zoom 研討會連結將於課程舉行前發送至參加者的登記電郵地址。  <b>Enquiry:</b> 查詢: SCAA Secretariat 華師秘書處 T: 2869 6680 E: <a href="mailto:training@scaacpa.org.hk">training@scaacpa.org.hk</a>  Please follow us on: 歡迎關注我們: <div></div>

