## SCAA X ACA X ADF MEMBERS' VIRTUAL FORUM **EXPOSURE DRAFT - PROPOSED INTERNATIONAL STANDARD ON AUDITING FOR** AUDITS OF FINANCIAL STATEMENTS OF LESS COMPLEX ENTITIES (ISA FOR LCE)



SCAA X ACA X ADF Members' Virtual Forum Exposure Draft - Proposed International Standard on Auditing for Audits of Financial Statements of Less Complex Entities (ISA for LCE) (14 Sep 2021)		
Highlights: 重點:	Smaller, less complex entities play a vital role in the world's economy. In an increasingly complex world with evolving reporting needs, a need for a set of high-quality requirements tailored for the audits of less complex entities has emerged. With this consultation, the IAASB is moving to provide a globally consistent approach at a time where a number of jurisdictional-specific less complex entity standards are emerging, which is not in the public interest.	
	The IAASB strongly encourages all interested stakeholders to provide their feedback by the end of January 2022.	
	The Exposure Draft could be found on the following link. https://www.iaasb.org/publications/exposure-draft-proposed-international-st andard-auditing-financial-statements-less-complex-entities	
	The forum will provide an overview of the Exposure Draft and seek comments from our participants. Your views and experience are important. Please join our live streaming on Nelson Lam's YouTube Channel (http://www.youtube.com/c/NelsonCFA) on 14 September 2021 at 7pm or send us your suggestions!	
Speaker(s): 講者:	<b>With Weights For Series</b> Fr. Kelson Lam Executive Chairman of Accountancy Caring Alliance 會計界愛心同盟執行主席	

	<b>Fresident of SCAA</b> 香港華人會計師公會會長	
	Finitian Control of Chau Chairman of SCAA Practice Management Committee 香港華人會計師公會執業管理委員會主席	
Date:	14 Sep 2021 (Tuesday)	
日期:	2021 年 9 月 14 日 (星期二)	
Time:	7:00pm – 8:00pm	
時間:	晚上 7:00 – 8:00	
Format:	Youtube Live(「林智遠 Nelson Lam」 Youtube Channel:	
授課形式:	<u>https://www.youtube.com/c/NelsonCFA</u> )	
	Youtube 直播 (「林智遠 Nelson Lam」 Youtube 頻道: <u>https://www.youtube.com/c/NelsonCFA</u> )	
Language	Cantonese	
語言:	廣東話	
CPD hour:	1 hr	
CPD 時數:	1 小時	
Fee:	FREE for SCAA Members / Affiliates / Member's staff / Non-member	
費用:	免費 (華師正式會員 / 附屬會員 / 正式會員之僱員 / 非會員)	
Enrolment:	Please click <u>HERE</u> to enroll.	
報名:	請 <u>按此</u> 報名。	
Remarks: 備註:	<b>Bad weather arrangement</b> This event may be cancelled or re-scheduled when typhoon no.8 or black rainstorm warning is hoisted. Please refer to our website <u>www.scaacpa.org.hk</u> for the arrangement.	

	<b>惡劣天氣安排</b> 八號風球或黑色暴雨警告信號生效時,會議將會延期舉行或取消。詳情請留意華師 網站 <u>www.scaacpa.org.hk</u> 公佈。	
Enquiry: 查詢:	SCAA Secretariat 華師秘書處	_
	Ms. Jayce Law 羅小姐	years
	Tel: 2869 6680	同心展關懷
	Email 電郵: <u>info@scaacpa.org.hk</u>	caring <b>organisation</b>
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