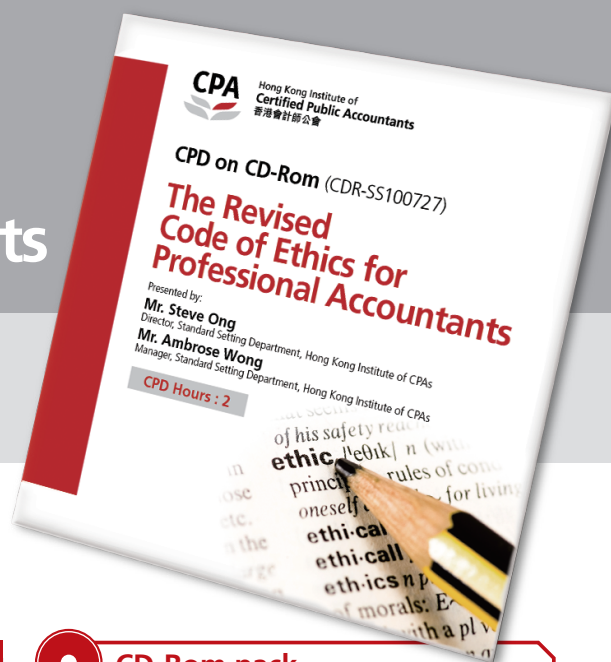




CD-Rom for The Revised Code of Ethics for Professional Accountants

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NEW



The Revised Code of Ethics for Professional Accountants

Speaker: Mr. Steve Ong & Mr. Ambrose Wong

CDR-SS100727

The CD-Rom version for The Revised Code of Ethics for Professional Accountants is now available.

The HKICPA Code of Ethics for Professional Accountants (the Code) was revised in June 2010 to maintain convergence with the revised Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants. The Code is revised to clarify the requirements for all professional accountants and significantly strengthen the independence requirements for auditors. The Code is effective from 1 January 2011.

The revised Hong Kong Code maintains the principles-based approach supplemented by detailed requirements where necessary resulting in a Hong Kong Code that is robust but also sufficiently flexible to address the wide-ranging circumstances encountered by professional accountants.

Additional guidance is also included on the provisions governing acceptance of any payment in an agent-principal relationship under the Prevention of Bribery Ordinance.

Topics include:

- Fundamental principles of the Code
- Overview of changes
- Highlight of certain requirement of the Code

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