



Educational Seminar No. 16 / 2016

Seminar

**Professional Skepticism, Fraud, Accounting Estimates, and
Audit Documentation**

Cleopatra Hotel, Nicosia

Monday, 24 October 2016

9:00 - 17:00

Saint Raphael Resort, Limassol

Tuesday, 25 October 2016

9:00 - 17:00



The Education Committee of the Institute of Certified Public Accountants of Cyprus (ICPAC) with pleasure invites you to the seminar:

Professional Skepticism, Fraud, Accounting Estimates, and Audit Documentation

Purpose

The purpose of this seminar is to explain when auditors may apply professional judgment and skepticism, to present the auditors' responsibilities as regards testing journal entries and auditing accounting estimates, as well as to illustrate fraud and audit documentation.

Who should attend

The seminar is addressed to all members of ICPAC, as well as other interested parties.

Speakers

John Nicolaou. John is an audit Partner in KPMG Cyprus with several years of experience both in Cyprus and the USA. John has worked on the audit of a wide variety of clients ranging from private emerging companies to multinational companies. Past and current clients include in information technology, real estate, shipping, international trade, and oil and gas.

Pangrati Vanezis. Pangrati is a Principal in the audit services in KPMG Cyprus and has a versatile industry experience from international listed groups, the financial services sector, consumer products as well as more specialised sectors such as the airline transport industry, agriculture and food and beverages.

Participation fee

Members	€120 including VAT
Non-members	€200 including VAT

The attached participation form duly completed together with the applicable fee must be received by ICPAC no later than **Tuesday, 18 October 2016**. Allocation of seats will be made on strict priority according to the application date, as the number of available places is limited.

Continuous Professional Development (CPD):

6 units for full attendance.

In case of part attendance, the number of units will be adjusted accordingly.

Seminar coordinators:

Nicosia: Costas Constantinou, Loizos Kyprianou

Limassol: Kostas G. Tsierkezos, George Pericleous, Ioanna Nicolaidou



Seminar Program

9:00 – 9:30	<i>Registration & coffee</i>
9:30 - 11:00	Applying Professional Judgment and Skepticism
11:00 -11:20	<i>Coffee break</i>
11:20 – 13:00	Auditors Responsibilities as regards testing Journal entries
13:00 – 14:00	<i>Lunch break</i>
14:00 – 15:30	Auditing Accounting Estimates
15:30 -15:45	<i>Coffee break</i>
15:45 -17:00	Fraud and Audit Documentation



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List of participants

S/N	Name	Surname	ICPAC Reg. No.	1 = Nicosia 2 = Limassol
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				

We hereby submit our application for participation to the above seminar, having read and consented to the terms and conditions as specified above.

Name of
authorised person:

Signature:

Date: