

**Hong Kong Institute of Certified Public Accountants  
Practising Certificate ("PC") – Business Assurance**

**Examinable Auditing Standards  
June and December 2024 Sessions**

This document contains the examinable standards for PC – Business Assurance examination. Candidates should be aware of the following:

1. For June and December 2024 sessions, candidates will only be examined on the standards or pronouncements that have been released on or before 31 May 2023 and have been effective / will be effective on or before 31 December 2024.
2. Please note that PC – Business Assurance examination adopts the same syllabus of Qualification Program Module 13 – Business Assurance. Candidates should study the standards in conjunction with the prescribed learning outcomes and level of competence as covered in the latest edition of Module 13 learning pack and its supplement (if applicable).
3. Candidates may refer to the [Institute's website](#) for the cut-off rules applicable to the selection of examinable standards.

HKICPA  
Mar 2024

<b>Standard</b>	<b>Title</b>	<b>Issue / Review Date</b>
Preface (Revised 2022)	Preface to the Hong Kong Quality Management, Auditing, Review, Other Assurance and Related Services Pronouncement	Feb 23
Glossary (Revised 2023)	Glossary of Terms Relating to Hong Kong Standards on Quality Management, Auditing, Review, Other Assurance and Related Services	Mar 23
	<b>Hong Kong Standards on Quality Management</b>	
HKSQM 1	Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Service Engagements	Mar 23
HKSQM 2	Engagement Quality Reviews	Dec 21
	<b>Hong Kong Framework for Assurance Engagements</b>	
Framework (Revised 2022)	Hong Kong Framework for Assurance Engagements	May 22
	<b>Hong Kong Standards on Auditing</b>	
<b>HKSA 200 – 299</b>	<b>General Principles and Responsibilities</b>	
HKSA 200 (Revised 2023)	Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with Hong Kong Standards on Auditing	Mar 23
HKSA 210 (Revised 2022)	Agreeing the Terms of Audit Engagements	Mar 23
HKSA 220 (Revised)	Quality Management for an Audit of Financial Statements	Mar 23
HKSA 230 (Revised 2022)	Audit Documentation	May 22
HKSA 240 (Revised 2022)	The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements	Mar 23
HKSA 250 (Revised 2022)	Consideration of Laws and Regulations in an Audit of Financial Statements	Mar 23
HKSA 260 (Revised 2022)	Communication with Those Charged with Governance	May 22

<b>Standard</b>	<b>Title</b>	<b>Issue / Review Date</b>
HKSA 265 (Revised 2022)	Communicating Deficiencies in Internal Control to Those Charged with Governance and Management	Mar 23
<b>HKSA 300 – 499</b>	<b>Risk Assessment and Response to Assessed Risks</b>	
HKSA 300 (Revised 2022)	Planning an Audit of Financial Statements	Mar 23
HKSA 315 (Revised 2019)(2022)	Identifying and Assessing the Risks of Material Misstatement	Mar 23
HKSA 320	Materiality in Planning and Performing an Audit	Mar 23
HKSA 330 (Revised 2023)	The Auditor's Responses to Assessed Risks	Mar 23
HKSA 402 (Revised 2022)	Audit Considerations Relating to an Entity Using a Service Organization	Mar 23
HKSA 450	Evaluation of Misstatements Identified during the Audit	Dec 21
<b>HKSA 500 – 599</b>	<b>Audit Evidence</b>	
HKSA 500 (Revised 2022)	Audit Evidence	Mar 23
HKSA 501 (Revised 2022)	Audit Evidence – Specific Considerations for Selected Items	Mar 23
HKSA 505	External Confirmations	Mar 23
HKSA 510	Initial Audit Engagements – Opening Balances	Mar 23
HKSA 520	Analytical Procedures	Mar 23
HKSA 530 (Revised 2022)	Audit Sampling	May 22
HKSA 540 (Revised 2022)	Auditing Accounting Estimates and Related Disclosures	Mar 23
HKSA 550 (Revised 2022)	Related Parties	Mar 23
HKSA 560	Subsequent Events	Jun 17
HKSA 570 (Revised)	Going Concern	Mar 23
HKSA 580	Written Representations	Dec 21

<b>Standard</b>	<b>Title</b>	<b>Issue / Review Date</b>
<b>HKSA 600 – 699</b>	<b>Using The Work of Others</b>	
HKSA 600 (Revised)	Special Considerations – Audits of Group Financial Statements (Including the Work of Component Auditors) and Conforming and Consequential Amendments to Other Hong Kong Standards Arising from HKSA 600 (Revised)	Mar 23
HKSA 610 (Revised 2013) (2022)	Using the Work of Internal Auditors	Mar 23
HKSA 620 (Revised 2022)	Using the Work of an Auditor's Expert	May 22
<b>HKSA 700 – 799</b>	<b>Audit Conclusions and Reporting</b>	
HKSA 700 (Revised 2022)	Forming an Opinion and Reporting on Financial Statements	May 22
HKSA 701 (Revised 2022)	Communicating Key Audit Matters in the Independent Auditor's Report	Mar 23
HKSA 705 (Revised)	Modifications to the Opinion in the Independent Auditor's Report	Mar 23
HKSA 706 (Revised)	Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Independent Auditor's Report	Dec 21
HKSA 710	Comparative Information – Corresponding Figures and Comparative Financial Statements	Mar 23
HKSA 720 (Revised 2022)	The Auditor's Responsibilities Relating to Other Information	Mar 23
<b>HKSA 800 – 899</b>	<b>Specialized Areas</b>	
HKSA 800 (Revised)	Special Considerations – Audits of Financial Statements Prepared in Accordance with Special Purpose Frameworks	Mar 23
HKSA 805 (Revised 2022)	Special Considerations – Audits of Single Financial Statements and Specific Elements, Accounts or Items of a Financial Statement	May 22
HKSA 810 (Revised)	Engagements to Report on Summary Financial Statements	Mar 23

Standard	Title	Issue / Review Date
	<b>Professional Ethics (Members' Handbook Volume I 1.2)</b>	
COE (Revised 2022)	Code of Ethics for Professional Accountants	May 23
COE (Chapter A)	Revisions to the Code Relating to the Definition of Engagement Team and Group Audits	May 23
	<b>Hong Kong Standards on Review Engagements (HKSREs)</b>	
HKSRE 2400 (Revised 2022)	Engagements to Review Historical Financial Statements	May 22
HKSRE 2410	Review of Interim Financial Information Performed by the Independent Auditor of the Entity	Dec 21
	<b>Hong Kong Standards on Assurance Engagements (HKSAEs)</b>	
HKSAE 3000 (Revised 2022)	Assurance Engagements Other than Audits or Reviews of Historical Financial Information	May 22
HKSAE 3402 (Revised 2022)	Assurance Reports on Controls at a Service Organization	Mar 23
HKSAE 3410 (Revised 2022)	Assurance Engagement on Greenhouse Gas Statements	Mar 23
HKSAE 3420 (Revised 2022)	Assurance Engagements to Report on the Compilation of Pro Forma Financial Information Included in a Prospectus	May 22
	<b>Hong Kong Standards on Investment Circular Reporting Engagements (HKSIRs)</b>	
HKSIR 200 (Revised 2022)	Accountants' Reports on Historical Financial Information in Investment Circulars	May 22
HKSIR 400 (Revised 2022)	Comfort Letters and Due Diligence Meetings	May 22
HKSIR 500 (Revised 2022)	Reporting on Profit Forecasts, Statements of Sufficiency of Working Capital and Statements of Indebtedness	May 22

Standard	Title	Issue / Review Date
	<b>Hong Kong Standards on Related Services (HKSRs)</b>	
HKSRS 4400 (Revised 2022)	Agreed-Upon Procedures Engagements	Mar 23
HKSRS 4410 (Revised 2022)	Compilation Engagements	Mar 23
	<b>Hong Kong Main Board Listing Rules</b>	
Chapter 3	Authorised Representatives, Directors, Board Committees and Company Secretary	Dec 21
Appendix 14	Corporate Governance Code	Dec 21
	<b>Practice Notes</b>	
PN 600.1 (Revised 2022)	Reports by the Auditor under the Companies Ordinance (Cap. 622)	May 22
PN 620.2 (Revised 2022)	Communication between the Auditor and the Insurance Authority	May 22
PN 720 (Revised 2022)	Acting as Scrutineer at a General Meeting of a Listed Issuer	Feb 23
PN 730 (Revised 2022)	Guidance for Auditors Regarding Preliminary Announcements of Annual Results	Mar 23
PN 740 (Revised 2022)	Auditor's Letter on Continuing Connected Transactions under the Hong Kong Listing Rules	May 22
PN 750 (Revised 2022)	Review of Financial Information under the Hong Kong Listing Rules for a Very Substantial Disposal	May 22
PN 810.1 (Revised 2022)	Licensed Insurance Broker Companies – Compliance with the Insurance (Financial and Other Requirements for Licensed Insurance Broker Companies) Rules	May 22
PN 810.2 (Revised 2022)	The Duties of the Auditor of an Insurer authorized under the Insurance Ordinance	Feb 23
PN 820 (Revised 2022)	The Audit of Licensed Corporations and Associated Entities of Intermediaries	May 22
PN 830 (Revised 2022)	Reports by the Auditor under the Banking Ordinance	May 22

<b>Standard</b>	<b>Title</b>	<b>Issue / Review Date</b>
PN 840 (Revised)	Reporting on Solicitors' Accounts under the Solicitors' Accounts Rules and the Accountant's Report Rules	Feb 23
PN 850 (Revised 2022)	Reporting on Flag Days and General Charitable Fund-raising Activities and Solicitation of Signed Authorisation Forms Covered by Public Subscription Permits issued by the Social Welfare Department	May 22
PN 851 (Revised)	Review of the Annual Financial Reports of Non-governmental Organisations	Sep 22
PN 852	Review of lottery accounts	Sep 15
PN 860.1 (Revised 2022)	The Audit of Retirement Schemes	Feb 23
PN 870	The Assessments of Certification Authorities under the Electronic Transactions Ordinance	Feb 23
PN 871	Engagement to report on compliance with the Billing and Metering Integrity Scheme of OFTA	Sep 04
PN 900 (Revised 2022)	Audit of Financial Statements Prepared in Accordance with the Small and Medium-sized Entity Financial Reporting Standard	May 22
	<b>Hong Kong Auditing Practice Guidance</b>	
HKAPG 1000 (Revised 2022)	Special Considerations in Auditing Financial Instruments	Mar 23