

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

**Examinable Auditing Standards
June and December 2025 Sessions**

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

1. For June and December 2025 sessions, candidates will only be examined on the standards or pronouncements that have been released on or before 31 May 2024 and have been effective / will be effective on or before 31 December 2025.
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
Feb 2025

Standard	Title	Issue / Review Date
Preface	Preface to the Hong Kong Quality Management, Auditing, Review, Other Assurance and Related Services Pronouncement	Feb 23
Glossary	Glossary of Terms Relating to Hong Kong Standards on Quality Management, Auditing, Review, Other Assurance and Related Services	Jan 24
	Hong Kong Standards on Quality Management	
HKSQM 1	Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Service Engagements	Jul 23
HKSQM 2	Engagement Quality Reviews	Dec 21
	Hong Kong Framework for Assurance Engagements	
Framework	Hong Kong Framework for Assurance Engagements	Jan 24
	Hong Kong Standards on Auditing	
HKSA 200 – 299	General Principles and Responsibilities	
HKSA 200	Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with Hong Kong Standards on Auditing	Jan 24
HKSA 210	Agreeing the Terms of Audit Engagements	Jan 24
HKSA 220 (Revised)	Quality Management for an Audit of Financial Statements	Jan 24
HKSA 230	Audit Documentation	Jan 24
HKSA 240	The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements	Jul 23
HKSA 250 (Revised)	Consideration of Laws and Regulations in an Audit of Financial Statements	Mar 23
HKSA 260 (Revised)	Communication with Those Charged with Governance	Jan 24

Standard	Title	Issue / Review Date
HKSA 265	Communicating Deficiencies in Internal Control to Those Charged with Governance and Management	Mar 23
HKSA 300 – 499	Risk Assessment and Response to Assessed Risks	
HKSA 300	Planning an Audit of Financial Statements	Jan 24
HKSA 315 (Revised 2019)	Identifying and Assessing the Risks of Material Misstatement	Jan 24
HKSA 320	Materiality in Planning and Performing an Audit	Mar 23
HKSA 330	The Auditor's Responses to Assessed Risks	Mar 23
HKSA 402	Audit Considerations Relating to an Entity Using a Service Organization	Jan 24
HKSA 450	Evaluation of Misstatements Identified during the Audit	Jan 24
HKSA 500 – 599	Audit Evidence	
HKSA 500	Audit Evidence	Mar 23
HKSA 501	Audit Evidence – Specific Considerations for Selected Items	Mar 23
HKSA 505	External Confirmations	Mar 23
HKSA 510	Initial Audit Engagements – Opening Balances	Jan 24
HKSA 520	Analytical Procedures	Jan 24
HKSA 530	Audit Sampling	May 22
HKSA 540 (Revised)	Auditing Accounting Estimates and Related Disclosures	Jan 24
HKSA 550	Related Parties	Jan 24
HKSA 560	Subsequent Events	Jan 24
HKSA 570 (Revised)	Going Concern	Jan 24
HKSA 580	Written Representations	Dec 21

Standard	Title	Issue / Review Date
HKSA 600 – 699	Using The Work of Others	
HKSA 600	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)	Jan 24
HKSA 610 (Revised 2013)	Using the Work of Internal Auditors	Mar 23
HKSA 620	Using the Work of an Auditor's Expert	Jan 24
HKSA 700 – 799	Audit Conclusions and Reporting	
HKSA 700 (Revised)	Forming an Opinion and Reporting on Financial Statements	Jan 24
HKSA 701	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	Jan 24
HKSA 706 (Revised)	Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Independent Auditor's Report	Jan 24
HKSA 710	Comparative Information – Corresponding Figures and Comparative Financial Statements	Jan 24
HKSA 720 (Revised)	The Auditor's Responsibilities Relating to Other Information	Jan 24
HKSA 800 – 899	Specialized Areas	
HKSA 800 (Revised)	Special Considerations – Audits of Financial Statements Prepared in Accordance with Special Purpose Frameworks	Jan 24
HKSA 805 (Revised)	Special Considerations – Audits of Single Financial Statements and Specific Elements, Accounts or Items of a Financial Statement	Jan 24
HKSA 810 (Revised)	Engagements to Report on Summary Financial Statements	Mar 23

Standard	Title	Issue / Review Date
	Professional Ethics (Members' Handbook Volume I 1.2)	
COE (Revised 2023)	Code of Ethics for Professional Accountants	Dec 23
COE (Chapter A)	Technology-related Revisions to the Code	Jul 23
	Hong Kong Standards on Review Engagements (HKSREs)	
HKSRE 2400 (Revised)	Engagements to Review Historical Financial Statements	Jan 24
HKSRE 2410	Review of Interim Financial Information Performed by the Independent Auditor of the Entity	Jan 24
	Hong Kong Standards on Assurance Engagements (HKSAEs)	
HKSAE 3000 (Revised)	Assurance Engagements Other than Audits or Reviews of Historical Financial Information	Jan 24
HKSAE 3402	Assurance Reports on Controls at a Service Organization	Jan 24
HKSAE 3410	Assurance Engagement on Greenhouse Gas Statements	Jan 24
HKSAE 3420	Assurance Engagements to Report on the Compilation of Pro Forma Financial Information Included in a Prospectus	May 22
	Hong Kong Standards on Investment Circular Reporting Engagements (HKSIRs)	
HKSIR 200	Accountants' Reports on Historical Financial Information in Investment Circulars	Mar 24
HKSIR 400 (Revised)	Comfort Letters and Due Diligence Meetings	May 22
HKSIR 500	Reporting on Profit Forecasts, Statements of Sufficiency of Working Capital and Statements of Indebtedness	Mar 24

Standard	Title	Issue / Review Date
	Hong Kong Standards on Related Services (HKSRs)	
HKSRS 4400 (Revised)	Agreed-Upon Procedures Engagements	Jan 24
HKSRS 4410 (Revised)	Compilation Engagements	Jan 24
	Hong Kong Main Board Listing Rules	
Chapter 3	Authorised Representatives, Directors, Board Committees and Company Secretary	Dec 21
Appendix C1	Corporate Governance Code	Jun 23
	Practice Notes	
PN 600.1 (Revised)	Reports by the Auditor under the Companies Ordinance (Cap. 622)	Jan 24
PN 620.2 (Revised)	Communication between the Auditor and the Insurance Authority	May 22
PN 720	Acting as Scrutineer at a General Meeting of a Listed Issuer	Feb 23
PN 730 (Revised)	Guidance for Auditors Regarding Preliminary Announcements of Annual Results	Mar 24
PN 740 (Revised)	Auditor's Letter on Continuing Connected Transactions under the Hong Kong Listing Rules	Mar 24
PN 750	Review of Financial Information under the Hong Kong Listing Rules for a Very Substantial Disposal	May 22
PN 810.1 (Revised)	Licensed Insurance Broker Companies – Compliance with the Insurance (Financial and Other Requirements for Licensed Insurance Broker Companies) Rules	May 22
PN 810.2 (Revised)	The Duties of the Auditor of an Insurer authorized under the Insurance Ordinance	Feb 23
PN 820 (Revised)	The Audit of Licensed Corporations and Associated Entities of Intermediaries	Jan 24
PN 830 (Revised)	Reports by the Auditor under the Banking Ordinance	May 22

Standard	Title	Issue / Review Date
PN 840 (Revised)	Reporting on Solicitors' Accounts under the Solicitors' Accounts Rules and the Accountant's Report Rules	Feb 23
PN 850 (Revised)	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)	The Audit of Retirement Schemes	Jan 24
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)	Audit of Financial Statements Prepared in Accordance with the Small and Medium-sized Entity Financial Reporting Standard	Jul 23
	Hong Kong Auditing Practice Guidance	
HKAPG 1000	Special Considerations in Auditing Financial Instruments	Mar 23