



Qualification Programme (QP)

**Examinable Auditing Standards
 December 2012 Session**

The following is a list of examinable standards applicable to the December 2012 Session. It is provided as a reference for candidates taking Module C – Business Assurance and Final Examination. Please note that it does **not** mean all parts of the standards are examinable. Candidates should read this list in conjunction with the learning pack for Module C.

A six-month rule is adopted for standards. The cut-off date for new and revised standards examinable in the December 2012 Session is **31 May 2012**. Please refer to the [student handbook](#) for details of the six-month rule.

Standard	Title	Issue/Review Date
Preface (Revised)	Preface Preface to Hong Kong Standards on Quality Control, Auditing, Review, Other Assurance and Related Services	May 10
Glossary (Clarified)	Glossary Glossary of Terms Relating to Hong Kong Standards on Quality Control, Auditing, Review, Other Assurance and Related Services	Jul 10
HKSQC 1 (Clarified)	Hong Kong Standards on Quality Control (HKSQCs) Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements	Jul 10
Framework	Hong Kong Framework for Assurance Engagements Hong Kong Framework for Assurance Engagements	
HKSA 200 (Clarified)	Hong Kong Standards on Auditing (HKSAs) Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with Hong Kong Standards on Auditing	Jul 10
HKSA 210 (Clarified)	Agreeing the Terms of Audit Engagements	Oct 10
HKSA 220 (Clarified)	Quality Control for an Audit of Financial Statements	Jul 10
HKSA 230 (Clarified)	Audit Documentation	Jul 10
HKSA 240 (Clarified)	The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements	Jul 10

HKSA 250 (Clarified)	Consideration of Laws and Regulations in an Audit of Financial Statements	Jul 10
HKSA 260 (Clarified)	Communication with Those Charged with Governance	Jul 10
HKSA 265 (Clarified)	Communicating Deficiencies in Internal Control to Those Charged with Governance and Management	Jul 10
HKSA 300 (Clarified)	Planning an Audit of Financial Statements	Jul 10
HKSA 315 (Clarified)	Identifying and Assessing the Risks of Material Misstatement through Understanding the Entity and Its Environment	Jul 10
HKSA 320 (Clarified)	Materiality in Planning and Performing an Audit	Jul 10
HKSA 330 (Clarified)	The Auditor's Responses to Assessed Risks	Jul 10
HKSA 402 (Clarified)	Audit Considerations Relating to an Entity Using a Service Organization	Jul 10
HKSA 450 (Clarified)	Evaluation of Misstatements Identified during the Audit	Jul 10
HKSA 500 (Clarified)	Audit Evidence	Jul 10
HKSA 501 (Clarified)	Audit Evidence – Specific Considerations for Selected Items	Jul 10
HKSA 505 (Clarified)	External Confirmations	Jun 10
HKSA 510 (Clarified)	Initial Audit Engagements – Opening Balances	Jul 10
HKSA 520 (Clarified)	Analytical Procedures	Jul 09
HKSA 530 (Clarified)	Audit Sampling	Jul 10
HKSA 540 (Clarified)	Auditing Accounting Estimates, Including Fair Value Accounting Estimates, and Related Disclosures	Jul 10
HKSA 550 (Clarified)	Related Parties	Jul 10
HKSA 560 (Clarified)	Subsequent Events	Jul 10
HKSA 570 (Clarified)	Going Concern	Jul 10
HKSA 580 (Clarified)	Written Representations	Jul 10
HKSA 600 (Clarified)	Special Considerations – Audits of Group Financial Statements (Including the Work of Component Auditors)	Jul 10
HKSA 610 (Clarified)	Using the Work of Internal Auditors	Jul 10

HKSA 620 (Clarified)	Using the Work of an Auditor's Expert	Jul 10
HKSA 700 (Clarified)	Forming an Opinion and Reporting on Financial Statements	Oct 10
HKSA 705 (Clarified)	Modifications to the Opinion in the Independent Auditor's Report	Jul 10
HKSA 706 (Clarified)	Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Independent Auditor's Report	Jul 10
HKSA 710 (Clarified)	Comparative Information – Corresponding Figures and Comparative Financial Statements	Jul 10
HKSA 720 (Clarified)	The Auditor's Responsibilities Relating to Other Information in Documents Containing Audited Financial Statements	Jul 10
HKSA 800 (Clarified)	Special Considerations – Audits of Financial Statements Prepared in Accordance with Special Purpose Frameworks	Jul 10
HKSA 805 (Clarified)	Special Considerations – Audits of Single Financial Statements and Specific Elements, Accounts or Items of a Financial Statement	Jul 10
HKSA 810 (Clarified)	Engagements to Report on Summary Financial Statements	Mar 11
	Hong Kong Standards on Review Engagements (HKSREs)	
HKSRE 2400	Engagement to Review Financial Statements	Jun 05
HKSRE 2410	Review of Interim Financial Information Performed by the Independent Auditor of the Entity	Mar 07
	Hong Kong Standards on Assurance Engagements (HKSAEs)	
HKSAE 3000	Assurance Engagements Other than Audits or Reviews of Historical Financial Information	Oct 04
HKSAE 3402	Assurance Reports on Controls at a Service Organisation	May 10
	Hong Kong Standards on Related Services (HKSRSs)	
HKSRS 4400	Engagements to Perform Agreed-Upon Procedures Regarding Financial Information	Nov 04
HKSRS 4410	Engagements to Compile Financial Statements	Nov 04

HKSIR 300	Hong Kong Standards on Investment Circular Reporting Engagements (HKSIRs) Accountants' Reports on Pro Forma Financial Information in Investment Circulars	Mar 06
HKSIR 400	Comfort Letters and Due Diligence Meetings on Financial and Non-Financial Information	Oct 11
Code of Ethics (Revised)	Professional Ethics Code of Ethics for Professional Accountants (Parts A and B only)	Feb 12

September 2012