

Qualification Programme (QP)

Examinable Auditing Standards December 2013 Session and June 2014 Session

The following is a list of standards applicable to both December 2013 and June 2014 examination sessions. 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 outcomes for Module C.

Please refer to the [student handbook](#) for details of the rule for determining the examinable contents. For both December 2013 and June 2014 examinations, the examinable standards are those released on or before 31 May 2013 and which have been effective or will become effective on or before 1 January 2015.

| Standard | Title | Issue/Review Date |
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| Preface (Amended) | Amended Preface to the Hong Kong Quality Control, Auditing, Review, Other Assurance and Related Services Pronouncement | Jul 12 |
| Glossary (Clarified) | Glossary of Terms Relating to Hong Kong Standards on Quality Control, Auditing, Review, Other Assurance and Related Services | Dec 12 |
| HKSQC 1 (Clarified) | Hong Kong Standards on Quality Control Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements | May 13 |
| Framework | Hong Kong Framework for Assurance Engagements | Dec 12 |
| HKSA 200 (Clarified) | Hong Kong Standards on Auditing Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with Hong Kong Standards on Auditing | May 13 |
| HKSA 210 (Clarified) | Agreeing the Terms of Audit Engagements | Dec 12 |
| HKSA 220 (Clarified) | Quality Control for an Audit of Financial Statements | May 13 |
| HKSA 230 (Clarified) | Audit Documentation | May 13 |
| HKSA 240 (Clarified) | The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements | May 13 |
| 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 | May 13 |
| HKSA 265 (Clarified) | Communicating Deficiencies in Internal Control to Those Charged with Governance and Management | May 13 |

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| HKSA 300 (Clarified) | Planning an Audit of Financial Statements | May 13 |
| HKSA 315 (Revised) | Identifying and Assessing the Risks of Material Misstatement through Understanding the Entity and Its Environment | Dec 12 |
| HKSA 320 (Clarified) | Materiality in Planning and Performing an Audit | Jul 10 |
| HKSA 330 (Clarified) | The Auditor's Responses to Assessed Risks | Dec 12 |
| HKSA 402 (Clarified) | Audit Considerations Relating to an Entity Using a Service Organization | May 13 |
| HKSA 450 (Clarified) | Evaluation of Misstatements Identified during the Audit | Jul 10 |
| HKSA 500 (Clarified) | Audit Evidence | May 13 |
| 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 | May 13 |
| 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) | May 13 |
| HKSA 610 (Revised 2013) | Using the Work of Internal Auditors | May 13 |
| 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 |

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| 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 | May 13 |
| 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 |
| 1.2 | Professional Ethics | |
| | (Members' Handbook Volume I 1.2) | |
| COE (Revised) | Code of Ethics for Professional Accountants (Parts A and B only) | May 13 |
| | 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 (HKSRs) | |
| HKSRs 4400 | Engagements to Perform Agreed-Upon Procedures Regarding Financial Information | Nov 04 |
| HKSRs 4410 (Revised) | Compilation Engagements | Jul 12 |

Remark

*The new Companies Ordinance, which is expected to commence operation in 2014, is examinable in according to the rule for determining the examinable contents. However, as a concession, the new Companies Ordinance will **NOT** be examinable in the December 2013 session and are examinable starting from the June 2014 session.*

September 2013