

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
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
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
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