

Qualification Programme (QP)

Examinable Auditing Standards December 2015 Session and June 2016 Session

The following is a list of standards applicable to both December 2015 and June 2016 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 2015 and June 2016 examinations, the examinable standards are those released on or before 31 May 2015 and which have been effective or will become effective on or before 1 January 2017.

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	Feb 15
	Hong Kong Standards on Quality Control	
HKSQC 1 (Clarified)	Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements	Feb 15
Framework (Amended)	Hong Kong Framework for Assurance Engagements	Mar 14
	Hong Kong Standards on Auditing	
HKSA 200 (Clarified)	Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with Hong Kong Standards on Auditing	Feb 15
HKSA 210 (Clarified)	Agreeing the Terms of Audit Engagements	Jun 14
HKSA 220 (Clarified)	Quality Control for an Audit of Financial Statements	Feb 15
HKSA 230 (Clarified)	Audit Documentation	Feb 15
HKSA 240 (Clarified)	The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements	Feb 15
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	Feb 15

HKSA 265 (Clarified)	Communicating Deficiencies in Internal Control to Those Charged with Governance and Management	Feb 15
HKSA 300 (Clarified)	Planning an Audit of Financial Statements	Feb 15
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	Feb 15
HKSA 450 (Clarified)	Evaluation of Misstatements Identified during the Audit	Jul 10
HKSA 500 (Clarified)	Audit Evidence	Feb 15
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	Jun 14
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	Feb 15
HKSA 560 (Clarified)	Subsequent Events	Jul 10
HKSA 570 (Clarified)	Going Concern	Jul 10
HKSA 580 (Clarified)	Written Representations	Jun 14
HKSA 600 (Clarified)	Special Considerations – Audits of Group Financial Statements (Including the Work of Component Auditors)	Feb 15
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	Sep 14
HKSA 705 (Clarified)	Modifications to the Opinion in the Independent Auditor's Report	Jun 14

HKSA 706 (Clarified)	Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Independent Auditor's Report	Jun 14
HKSA 710 (Clarified)	Comparative Information – Corresponding Figures and Comparative Financial Statements	Jun 14
HKSA 720 (Clarified)	The Auditor's Responsibilities Relating to Other Information in Documents Containing Audited Financial Statements	Jun 14
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	Sep 14
	Professional Ethics (Members' Handbook Volume I 1.2)	
COE (Revised)	Code of Ethics for Professional Accountants (Parts A and B only)	May 15
	Hong Kong Standards on Review Engagements (HKSREs)	
HKSRE 2400 (Revised)	Engagement to Review Financial Statements	Dec 12
HKSRE 2410	Review of Interim Financial Information Performed by the Independent Auditor of the Entity	Mar 08
	Hong Kong Standards on Assurance Engagements (HKSAEs)	
HKSAE 3000 (Revised)	Assurance Engagements Other than Audits or Reviews of Historical Financial Information	Feb 15
HKSAE 3402	Assurance Reports on Controls at a Service Organisation	Mar 14
	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