

Qualification Programme – Associate Level

Examinable Auditing Standards December 2020 Session

The following is a list of standards applicable to December 2020 examination. It is provided as a reference for candidates taking Module 8 – Principles of Auditing. Please note that it does **not** mean all parts of the standards are examinable. Candidates should read this list in conjunction with the syllabus for Module 8.

Please refer to the Student Handbook for details of the rule for determining the examinable contents. For December 2020 examination, the examinable standards are those released on or before 31 May 2019 and which have been effective or will become effective on or before 1 January 2021.

Module 8 – Principles of Auditing

Standard	Title	Issue/Review Date
Preface (Amended)	Amended Preface to the Hong Kong Quality Control, Auditing, Review, Other Assurance and Related Services Pronouncements	Jul 12
Glossary (Clarified)	Glossary of Terms Relating to Hong Kong Standards on Quality Control, Auditing, Review, Other Assurance and Related Services	Feb 15
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	Jan 19
Framework (Amended)	Hong Kong Framework for Assurance Engagements	Mar 14
HKSA 200	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	Jun 17
HKSA 210	Agreeing the Terms of Audit Engagements	Jan 19
HKSA 220	Quality Control for an Audit of Financial Statements	Jan 19
HKSA 230	Audit Documentation	Jun 17
HKSA 240	The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements	Jan 19

HKSA 250 (Revised)	Consideration of Laws and Regulations in an Audit of Financial Statements	Jun 17
HKSA 260 (Revised)	Communication with Those Charged with Governance	Jan 19
HKSA 265 (Clarified)	Communicating Deficiencies in Internal Control to Those Charged with Governance and Management	Feb 15
HKSA 300	Planning an Audit of Financial Statements	Jun 17
HKSA 315 (Revised)	Identifying and Assessing the Risks of Material Misstatement through Understanding the Entity and Its Environment	Jun 17
HKSA 320	Materiality in Planning and Performing an Audit	Jun 17
HKSA 330	The Auditor's Responses to Assessed Risks	Jun 17
HKSA 402 (Clarified)	Audit Considerations Relating to an Entity Using a Service Organization	Feb 15
HKSA 450	Evaluation of Misstatements Identified during the Audit	Jan 19
HKSA 500	Audit Evidence	Jan 19
HKSA 501 (Clarified)	Audit Evidence – Specific Considerations for Selected Items	Jul 10
HKSA 505 (Clarified)	External Confirmations	Jun 10
HKSA 510	Initial Audit Engagements – Opening Balances	Jun 17
HKSA 520 (Clarified)	Analytical Procedures	Jul 09
HKSA 530 (Clarified)	Audit Sampling	Jul 10
HKSA 540 (Revised)	Auditing Accounting Estimates and Related Disclosures and Conforming and Consequential Amendments to Other Hong Kong Standards	Dec 18
HKSA 550 (Clarified)	Related Parties	Feb 15
HKSA 560	Subsequent Events	Jun 17
HKSA 570 (Revised)	Going Concern	Jun 17
HKSA 580	Written Representations	Jun 17
HKSA 600	Special Considerations – Audits of Group Financial Statements (Including the Work of Component Auditors)	Jun 17

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 (Revised)	Forming an Opinion and Reporting on Financial Statements	Jun 17
HKSA 701	Communicating Key Audit Matters in the Independent Auditor's Report	Jun 17
HKSA 705 (Revised)	Modifications to the Opinion in the Independent Auditor's Report	Jun 17
HKSA 706 (Revised)	Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Independent Auditor's Report	Jun 17
HKSA 710	Comparative Information – Corresponding Figures and Comparative Financial Statements	Jun 17
HKSA 720 (Revised)	The Auditor's Responsibilities Relating to Other Information	Jun 17
1.2	Professional Ethics	
COE (Revised 2018)	(Members' Handbook Volume I 1.2) Code of Ethics for Professional Accountants	Nov18
