

LIST OF HKAuSs and CAuSs UNDER THE COMPARISON PROJECT

	<u>HKAuSs</u>		<u>CAuSs</u>	
1	HKSQC 1 –	Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements	CSQC 5101 –	Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements
2	HKFAE –	Hong Kong Framework for Assurance Engagements	CGSAE –	China General Standard on Assurance Engagements
3	HKSA 200 –	Objective and General Principles Governing an Audit of Financial Statements	CSA 1101 –	Objective and General Principles Governing an Audit of Financial Statements
4	HKSA 210 –	Terms of Audit Engagements	CSA 1111 –	Terms of Audit Engagements
5	HKSA 220 –	Quality Control for Audits of Historical Financial Information	CSA 1121 –	Quality Control for Audits of Historical Financial Information
6	HKSA 230 –	Audit Documentation	CSA 1131 –	Audit Documentation
7	HKSA 240 –	The Auditor's Responsibility to Consider Fraud in an Audit of Financial Statements	CSA 1141 –	The Auditor's Responsibility to Consider Fraud in an Audit of Financial Statements
8	HKSA 250 –	Consideration of Laws and Regulations in an Audit of Financial Statements	CSA 1142 –	Consideration of Laws and Regulations in an Audit of Financial Statements
9	HKSA 260 –	Communication of Audit Matters with Those Charged with Governance	CSA 1151 –	The Auditor's Communication with Those Charged with Governance
10	HKSA 300 –	Planning an Audit of Financial Statements	CSA 1201 –	Planning an Audit of Financial Statements
11	HKSA 315 –	Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement	CSA 1211 –	Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement
12	HKSA 320 –	Audit Materiality	CSA 1221 –	Audit Materiality
13	HKSA 330 –	The Auditor's Procedures in Response to Assessed Risks	CSA 1231 –	The Auditor's Procedures in Response to Assessed Risks

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14	HKSA 402 –	Audit Considerations Relating to Entities Using Service Organizations	CSA 1212 –	Audit Considerations Relating to Entities Using Service Organizations
15	HKSA 500 –	Audit Evidence	CSA 1301 –	Audit Evidence
16	HKSA 501 –	Audit Evidence – Additional Considerations for Specific Items	CSA 1311 –	Attendance at Physical Inventory Counting
17	HKSA 505 –	External Confirmations	CSA 1312 –	External Confirmations
18	HKSA 510 –	Initial Engagements – Opening Balances	CSA 1331 –	Initial Engagements – Opening Balances
19	HKSA 520 –	Analytical Procedures	CSA 1313 –	Analytical Procedures
20	HKSA 530 –	Audit Sampling and Other Means of Testing	CSA 1314 –	Audit Sampling and Other Means of Testing
21	HKSA 540 –	Audit of Accounting Estimates	CSA 1321 –	Audit of Accounting Estimates
22	HKSA 545 –	Auditing Fair Value Measurements and Disclosures	CSA 1322 –	Auditing Fair Value Measurements and Disclosures
23	HKSA 550 –	Related Parties	CSA 1323 –	Related Parties
24	HKSA 560 –	Subsequent Events	CSA 1332 –	Subsequent Events
25	HKSA 570 –	Going Concern	CSA 1324 –	Going Concern
26	HKSA 580 –	Management Representations	CSA 1341 –	Management Representations
27	HKSA 610 –	Considering the Work of Internal Audit	CSA 1411 –	Considering the Work of Internal Auditing
28	HKSA 620 –	Using the Work of an Expert	CSA 1421 –	Using the Work of an Expert
29	HKSA 700 –	The Independent Auditor's Report on a Complete Set of General Purpose Financial Statements	CSA 1501 –	The Auditor's Report on Financial Statements
30	HKSA 701 –	Modifications to the Independent Auditor's Report	CSA 1502 –	Modifications to the Auditor's Report
31	HKSA 710 –	Comparatives	CSA 1511 –	Comparatives
32	HKSA 720 –	Other Information in Documents Containing Audited Financial Statements	CSA 1521 –	Other Information in Documents Containing Audited Financial Statements
33	HKSRE 2400 –	Engagements to Review Financial Statements	CSRE 2101 –	Engagements to Review Financial Statements

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34.	HKSRE 2410 –	Review of Interim Financial Information Performed by the Independent Auditor of the Entity	CSRE 2101 –	Engagements to Review Financial Statements
35	HKSAE 3000 –	Assurance Engagements Other Than Audits or Reviews of Historical Financial Information	CSAE 3101 –	Assurance Engagements Other Than Audits or Reviews of Historical Financial Information
36	HKSRS 4400 –	Engagements to Perform Agreed-upon Procedures Regarding Financial Information	CSRS 4101 –	Engagements to Perform Agreed-upon Procedures Regarding Financial Information
37	HKSRS 4410 –	Engagements to Compile Financial Information	CSRS 4111 –	Engagements to Compile Financial Information
38	HKPN 830 –	Reports by Auditors under the Banking Ordinance	CSA 1613 –	The Relationship between Banking Supervisors and External Auditors
39	HKPN 1000 –	Inter-Bank Confirmation Procedures	CSA 1612 –	Inter-Bank Confirmation Procedures
40	HKPN 1010 –	The Consideration of Environmental Matters in the Audit of Financial Statements	CSA 1631 –	The Consideration of Environmental Matters in the Audit of Financial Statements
41	HKPN 1012 –	Auditing Derivative Financial Instruments	CSA 1632 –	Auditing Derivative Financial Instruments
42	HKPN 1013 –	Electronic Commerce – Effect on the Audit of Financial Statements	CSA 1633 –	Electronic Commerce – Effect on the Audit of Financial Statements
43	HKSAS 510 –	Principal Auditors and Other Auditors	CSA 1401 –	Using the Work of Another Auditor
44	ED (HKSAS 730) –	The Examination of Prospective Financial Information	CSAE 3111 –	The Examination of Prospective Financial Information
45			CSA 1601 –	The Auditor's Report on Special Purpose Audit Engagements
46			CSA 1621 –	The Special Considerations in the Audit of Small Entities
47			CSA 1611 –	Audits of the Financial Statements of Commercial Banks
48			CSA 1602 –	Capital Verification
49			CSA 1152 –	Communication Between Predecessor and Successor Auditors