

EXAMINABLE DOCUMENTS SEPTEMBER 2018 to JUNE 2019

AUDIT

INTERNATIONAL

Knowledge of new examinable regulations issued by 31st August will be examinable in examination sessions being held in the following exam year. Documents may be examinable even if the effective date is in the future. This means that all regulations issued by 31st August 2017 will be examinable in the September 2018 to and June 2019 examinations.

The study guide offers more detailed guidance on the depth and level at which the examinable documents should be examined. The study guide should therefore be read in conjunction with the examinable documents list.

Accounting Standards

Audit and Assurance (AA)

The accounting knowledge that is assumed for Audit and Assurance is the same as that examined in Fundamentals in Financial Accounting (FFA). Therefore, candidates studying for this exam should refer to the Accounting Standards listed under FFA.

Advanced Audit and Assurance (AAA)

The accounting knowledge that is assumed for Advanced Audit and Assurance is the same as that examined in Strategic Business Reporting (SBR). Therefore, candidates studying for AAA should refer to the Accounting Standards listed under SBR.

N.B. AAA will only expect knowledge of accounting standards and financial reporting standards from SBR. Knowledge of exposure drafts and discussion papers will not be expected.

	Title	AA	AAA
	International Standards on Auditing (ISAs)		
	Glossary of Terms	✓	✓
	International Framework for Assurance Engagements	✓	✓
	Preface to the International Standards on Quality Control, Auditing, Review, Other Assurance and Related Services	✓	✓
ISA 200	Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with ISAs	✓	✓
ISA 210	Agreeing the Terms of Audit Engagements	✓	✓
ISA 220	Quality Control for an Audit of Financial Statements	✓	✓
ISA 230	Audit Documentation	✓	✓
ISA 240	The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements	✓	✓
ISA 250 (Revised)	Consideration of Laws and Regulations in an Audit of Financial Statements	✓	✓
ISA 260 (Revised)	Communication with Those Charged with Governance	✓	✓
ISA 265	Communicating Deficiencies in Internal Control to Those Charged with Governance and Management	✓	✓
ISA 300	Planning an Audit of Financial Statements	✓	✓
ISA 315 (Revised)	Identifying and Assessing the Risks of Material Misstatement through Understanding the Entity and Its Environment	✓	✓
ISA 320	Materiality in Planning and Performing an Audit	✓	✓

	Title	AA	AAA
ISA 330	The Auditor's Responses to Assessed Risks	✓	✓
ISA 402	Audit Considerations Relating to an Entity Using a Service Organisation	✓	✓
ISA 450	Evaluation of Misstatements Identified during the Audit	✓	✓
ISA 500	Audit Evidence	✓	✓
ISA 501	Audit Evidence – Specific Considerations for Selected Items	✓	✓
ISA 505	External Confirmations	✓	✓
ISA 510	Initial Audit Engagements – Opening Balances		✓
ISA 520	Analytical Procedures	✓	✓
ISA 530	Audit Sampling	✓	✓
ISA 540	Auditing Accounting Estimates, Including Fair Value Accounting Estimates, and Related Disclosures	✓	✓
ISA 550	Related Parties		✓
ISA 560	Subsequent Events	✓	✓
ISA 570 (Revised)	Going Concern	✓	✓
ISA 580	Written Representations	✓	✓
ISA 600	Special Considerations - Audits of Group Financial Statements (Including the Work of Component Auditors)		✓
ISA 610 (Revised 2013)	Using the Work of Internal Auditors	✓	✓
ISA 620	Using the Work of an Auditor's Expert	✓	✓
ISA 700 (Revised)	Forming an Opinion and Reporting on Financial Statements	✓	✓
ISA 701	Communicating Key Audit Matters in the Independent Auditor's Report	✓	✓
ISA 705 (Revised)	Modifications to the Opinion in the Independent Auditor's Report	✓	✓
ISA 706 (Revised)	Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Independent Auditor's Report	✓	✓
ISA 710	Comparative Information – Corresponding Figures and Comparative Financial Statements		✓
ISA 720 (Revised)	The Auditor's Responsibilities Relating to Other Information	✓	✓
	International Standards on Assurance Engagements (ISAEs)		
ISAE 3000 (Revised)	Assurance Engagements other than Audits or Reviews of Historical Financial Information	✓	✓
ISAE 3400	The Examination of Prospective Financial Information		✓
ISAE 3402	Assurance Reports on Controls at a Service Organisation		✓
ISAE 3420	Assurance Engagements to Report on the Compilation of Pro Forma Financial Information Included in a Prospectus		✓
	International Auditing Practice Notes		
IAPN 1000	Special considerations in auditing financial instruments		✓
	International Standards on Quality Control (ISQCs)		
ISQC 1	Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements		✓
	International Standards on Related Services (ISRSs)		
ISRS 4400	Engagements to Perform Agreed-Upon Procedures Regarding Financial Information		✓
ISRS 4410 (Revised)	Compilation Engagements		✓

	Title	AA	AAA
	International Standards on Review Engagements (ISREs)		
ISRE 2400 (Revised)	Engagements to Review Historical Financial Statements		✓
ISRE 2410	Review of Interim Financial Information Performed by the Independent Auditor of the Entity		✓
	Exposure Drafts (EDs)		
	IAASB – Proposed International Standard on Auditing 540 (Revised) Auditing Accounting Estimates and Related Disclosures		✓
	IESBA – Proposed Application Material Relating to Professional Skepticism and Professional Judgment		✓
	IESBA – Proposed Revisions Pertaining to Safeguards on the Code – Phase 2		✓
	Ethical Guidelines		
	ACCA's Code of Ethics and Conduct (2017)	✓	✓
	International Ethics Standards Board for Accountants (IESBA's) Code of Ethics for Professional Accountants (Revised September 2016)		✓
	IESBA – Changes to the Code Addressing the Long Association of Personnel with an Audit or Assurance client		✓
	IESBA – Responding to Non-Compliance with Laws and Regulations		✓
	Other documents – Corporate Governance		
	The UK Corporate Governance Code as an example of a code of best practice (Revised April 2016)	✓	✓
	FRC Guidance on Audit Committees (Revised April 2016) as an example of guidance on best practice in relation to audit committees	✓	✓
	Other documents - IAASB		
	Towards Enhanced Professional Skepticism (August 2017)		✓
	The New Auditor's Report – Questions and Answers (November 2016)		✓
	Exploring the Increasing Use of Technology in the Audit with a Focus on Data Analytics (September 2016)		✓
	Determining and Communicating Key Audit Matters (July 2016)		✓
	More Informative Auditor's Reports – What Audit Committees and Finance Executives Need to Know (March 2016)		✓
	IAASB A Framework for Audit Quality: Key Elements that Create an Environment for Audit Quality (February 2014)		✓
	IAASB Practice Alert Challenges in Auditing Fair Value Accounting Estimates in the Current Market Environment (October 2008)		✓
	IAASB Staff Questions & Answers - Applying ISQC1 Proportionately with the Nature and Size of a Firm (October 2012)		✓
	IAASB Practice Alert Audit Considerations in Respect of Going Concern in the Current Economic Environment (January 2009)		✓
	IAASB Applying ISAs Proportionately with the Size and Complexity of an Entity (August 2009)		✓
	IAASB XBRL : The Emerging Landscape (January 2010)		✓

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	IAASB Auditor Considerations Regarding Significant Unusual or Highly Complex Transactions (September 2010)		✓
	IAASB Questions and Answers Professional Scepticism in an Audit of Financial Statements (February 2012)		✓
	IAASB Integrated Reporting Working Group: Supporting Credibility and Trust in Emerging Forms of External Reporting: Ten Key Challenges for Assurance Engagements		✓
	Other documents – IESBA and ACCA		
	IESBA Staff Questions and Answers on Implementing the Code of Ethics		✓
	Ethical Considerations Relating to Audit Fee Setting in the Context of Downward Fee Pressure (January 2016)		✓
	ACCA's Technical Factsheet 145 – Anti-Money Laundering Guidance for the Accountancy Sector		✓

Note:

Topics of exposure drafts are examinable to the extent that relevant articles about them are published in *student accountant*.