

EXAMINABLE DOCUMENTS JUNE 2012 AND DECEMBER 2012

AUDIT

INTERNATIONAL

Knowledge of new examinable regulations issued by 30th September will be examinable in examination sessions being held in the following calendar year. Documents may be examinable even if the effective date is in the future. This means that all regulations issued by 30th September 2011 will be examinable in the June and December 2012 examination.

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

Paper FAU Foundations in Audit

The accounting knowledge that is assumed for Paper FAU is the same as that examined in Paper FA1 and Paper FA2. Therefore, candidates studying for Paper FAU should refer to the Accounting Standards listed under Paper FA1 and Paper FA2. Candidates will also be expected to be familiar with Paper FFA.

	Title	FAU
	International Standards on Auditing (ISAs)	
	Glossary of Terms	✓
	Preface to 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 220	Quality Control for an Audit of Financial Statements	✓
ISA 230	Audit Documentation	✓
ISA 260	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	Identifying and Assessing the Risks of Material Misstatement through Understanding the Entity and Its Environment	✓
ISA 320	Materiality in Planning and Performing an Audit	✓
ISA 330	The Auditor's Responses to Assessed Risks	✓
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 520	Analytical Procedures	✓
ISA 530	Audit Sampling	✓
ISA 540	Auditing Accounting Estimates, Including Fair Value Accounting Estimates and Related Disclosures	✓
ISA 560	Subsequent Events	✓
ISA 570	Going Concern	✓
ISA 580	Written Representations	✓
ISA 700	Forming an Opinion and Reporting on Financial Statements	✓
ISA 705	Modifications to the Opinion in the Independent Auditor's Report	✓
	Other Documents	
	ACCA's 'Code of Ethics and Conduct'	✓

EXAMINABLE DOCUMENTS JUNE 2012 AND DECEMBER 2012

AUDIT

UK

Knowledge of new examinable regulations issued by 30th September will be examinable in examination sessions being held in the following calendar year. Documents may be examinable even if the effective date is in the future. This means that all regulations issued by 30th September 2011 will be examinable in the June and December 2012 examination.

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

All questions set will be based on International Financial Reporting Standards.

Paper FAU Foundations in Audit

The accounting knowledge that is assumed for Paper FAU is the same as that examined in Paper FA1 and Paper FA2. Therefore, candidates studying for Paper FAU should refer to the Accounting Standards listed under Paper FA1 and Paper FA2. Candidates will also be expected to be familiar with Paper FFA.

	Title	FAU
	International Standards on Auditing (ISAs) (UK and Ireland)	
	Glossary of terms	✓
ISA 200	Overall objectives of the independent auditor and the conduct of an audit in accordance with ISAs (UK and Ireland)	✓
ISA 220	Quality control for an audit of financial statements	✓
ISA 230	Audit documentation	✓
ISA 260	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	Identifying and assessing the risks of material misstatement through understanding the entity and its environment	✓
ISA 320	Materiality in planning and performing an audit	✓
ISA 330	The auditor's responses to assessed risks	✓
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 520	Analytical procedures	✓
ISA 530	Audit sampling	✓
ISA 540	Auditing accounting estimates, including fair value accounting estimates and related disclosures	✓
ISA 560	Subsequent events	✓
ISA 570	Going concern	✓
ISA 580	Written representations	✓
ISA 700	(Revised – February 2011) The auditor's report on financial statements	✓
ISA 705	Modifications to the opinions in the independent auditor's report	✓
	Ethical Standards (ESs)	
ES	(Revised – December 2010) Provisions available for small entities	✓
ES1	(Revised – December 2010) Integrity, objectivity and independence	✓

	Title	FAU
ES2	(Revised – December 2010) Financial, business, employment and personal relationships	✓
ES3	(Revised – October 2009) Long association with the audit engagement	✓
ES4	(Revised – December 2010) Fees, remuneration and evaluation policies, litigation, gifts and hospitality	✓
ES5	(Revised – December 2010) Non-audit services provided to audit clients	✓
	Glossary (Revised – December 2010)	✓
	Other Documents	
	ACCA's 'Code of Ethics and Conduct'	✓