

## EXAMINABLE DOCUMENTS JUNE 2012 AND DECEMBER 2012

### AUDIT

#### SINGAPORE

Knowledge of new examinable regulations issued by 30<sup>th</sup> 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 30<sup>th</sup> September 2011 will be examinable in the June and December 2012 examinations.

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

#### Accounting Standards

##### Paper FAU (SGP) Implementing Audit Procedures

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
	<b>Singapore Standards on Auditing (SSAs)</b>	
	Preface to the Singapore Standards on Quality Control, Auditing, Review, and Other Assurance Related Services	✓
	Framework for Assurance Engagements	✓
	Glossary of Terms	✓
SSA 200	Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with SSAs	✓
SSA 220	Quality Control for an Audit of Financial Statements	✓
SSA 230	Audit Documentation	✓
SSA 260	Communication with Those Charged with Governance	✓
SSA 265	Communicating Deficiencies in Internal Control to those Charged with Governance and Management	✓
SSA 300	Planning an Audit of Financial Statements	✓
SSA 315	Identifying and Assessing the Risks of Material Misstatement Through Understanding the Entity and Its Environment	✓
SSA 320	Materiality in Planning and Performing an Audit	✓
SSA 330	The Auditor's Responses to Assessed Risks	✓
SSA 450	Evaluation of Misstatements Identified during the Audit	✓
SSA 500	Audit Evidence	✓
SSA 501	Audit Evidence – Specific Considerations for Selected Items	✓
SSA 505	External Confirmations	✓
SSA 520	Analytical Procedures	✓
SSA 530	Audit Sampling	✓
SSA 540	Auditing Accounting Estimates, including Fair Value Accounting Estimates, and Related Disclosures	✓
SSA 560	Subsequent Events	✓
SSA 570	Going Concern	✓
SSA 580	Written Representations	✓
SSA 700	Forming an Opinion and Reporting on Financial Statements	✓
SSA 705	Modifications to the Opinion in the Independent Auditor's Report	✓
	<b>Other Documents</b>	
	Revised ICPAS Code of Professional Conduct and Ethics	✓