

EXAMINABLE DOCUMENTS JUNE AND DECEMBER 2009

AUDIT

SINGAPORE

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 2008 will be examinable in the June and December 2009 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 F8 (SGP) Audit and Assurance

The accounting knowledge that is assumed for Paper F8 is the same as that examined in Paper F3. Therefore, candidates studying for Paper F8 should refer to the Accounting Standards listed under Paper F3.

Paper P7 (SGP) Advanced Audit and Assurance

The accounting knowledge that is assumed for Paper P7 is the same as that examined in Paper P2. Therefore, candidates studying for Paper P7 should refer to the Accounting Standards listed under Paper P2.

	Title	F8	P7
	Singapore Standards on Auditing (SSAs)		
(Revised)	Preface to the Singapore Standards on Quality Control, Auditing, Review and Other Assurance Related Services	✓	✓
	Framework for Assurance Engagements	✓	✓
	Glossary of Terms	✓	✓
SSA 200 (Revised)	Objective and General Principles Governing an Audit of Financial Statements	✓	✓
SSA 210 (Revised)	Terms of Audit Engagements	✓	✓
SSA 220 (Revised)	Quality Control for Audits of Historical Financial Information		✓
SSA 230 (Redrafted)	Audit Documentation	✓	✓
SSA 240 (Redrafted)	The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements	✓	✓
SSA 250	Consideration of Laws and Regulations in an Audit of Financial Statements	✓	✓
SSA 260 (Revised and Redrafted)	Communication with Those Charged with Governance	✓	✓
SSA 300 (Revised)	Planning an Audit of Financial Statements	✓	✓
SSA 315 (Redrafted)	Identifying and Assessing the Risks of Material Misstatement Through Understanding the Entity and Its Environment	✓	✓
	Title	F8	P7

SSA 320	Audit Materiality	✓	✓
SSA 330 (Revised)	The Auditor's Responses to Assessed Risks	✓	✓
SSA 402	Audit Considerations Relating to Entities Using Service Organisations	✓	✓
SSA 500	Audit Evidence	✓	✓
SSA 501	Audit Evidence – Additional Considerations for Specific Items	✓	✓
SSA 505	External Confirmations	✓	✓
SSA 510	Initial Engagements – Opening Balances	✓	✓
SSA 520	Analytical Procedures	✓	✓
SSA 530	Audit Sampling and Other Means of Testing	✓	✓
SSA 540 (Revised and Redrafted)	Auditing of Accounting Estimates, including Fair Value Accounting Estimates, and Related Disclosures	✓	✓
SSA 545	Auditing Fair Value Measurements and Disclosures		✓
SSA 550	Related Parties		✓
SSA 560 (Redrafted)	Subsequent Events	✓	✓
SSA 570	Going Concern	✓	✓
SSA 580 (Revised and Redrafted)	Written Representations	✓	✓
SSA 600	Special Considerations – Audits of Group Financial Statements (Including the Work of Component Auditors)		✓
SSA 610	Considering the Work of Internal Auditing	✓	✓
SSA 620	Using the Work of an Expert	✓	✓
SSA 700 (Revised)	The Independent Auditor's Report on a Complete Set of General Purpose Financial Statements	✓	✓
SSA 701	Modifications to the Independent Auditor's Report	✓	✓
SSA 710	Comparatives	✓	✓
SSA 720 (Redrafted)	The Auditor's Responsibility in Relation to Other Information in Documents Containing Audited Financial Statements	✓	✓
SSA 800 (Revised)	The Independent Auditor's Report on Special Purpose Audit Engagements		✓
	Statements of Auditing Practice (SAPs)		
SAP 1000	Inter-bank Confirmation Procedures	✓	
SAP 1010	The Consideration of Environment Matters in the Audit of Financial Statements		✓
SAP 1013	Electronic Commerce: Effect on the Audit of Financial Statements	✓	✓
SAP 1014	Reporting by Auditors on Compliance with Financial Reporting Standards	✓	✓
	Singapore Standards on Assurance Engagements (SSAEs)		
SSAE 3000	Assurance Engagements other than Audits or Reviews of Historical Financial Information	✓	✓
SSAE 3400	The Examination of Prospective Financial Information		✓
	Singapore Standards on Quality Control (SSQCs)		
SSQC 1	Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements		✓
	Singapore Standards on Related Services (SSRs)		
SSRS 4400 (Revised)	Engagements to Perform Agreed-Upon Procedures Regarding Financial Information		✓
SSR 4410 (Revised)	Engagements to Compile Financial Information		✓
	Singapore Standards on Review Engagements (SSREs)		
SSRE 2400	Engagements to Review Financial Statements	✓	✓

(Revised)			
SSRE 2410 (Revised)	Review of Interim Financial Information Performed by the Independent Auditor of the Entity		✓
	Exposure Drafts (EDs)		
	Improving the Clarity of Singapore Standards on Auditing		✓
	ICPAS Code of Professional Conduct and Ethics		✓
	Other Documents		
	Singapore Accountants (Public Accountants) Rules 2004 Code of Professional Conduct and Ethics	✓	✓
	IFAC's 'Code of Ethics for Professional Accountants'		✓
	ACCA's Technical Factsheet 94 – Anti Money-Laundering (Proceeds of Crime and Terrorism)		✓
	The Singapore Code of Corporate Governance as an example of a code of best practice	✓	
	Background Information on the Clarity Project of the International Auditing and Assurance Standards Board		✓
	Status of the IAASB's Work to Clarify the Status of the Standards		✓