

EXAMINABLE DOCUMENTS JUNE AND DECEMBER 2009

AUDIT

HONG KONG

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 (HKG) 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 (HKG) 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
	Hong Kong Standards on Auditing (HKSA)s		
	Glossary of Terms Relating to Hong Kong Standards on Quality Control, Auditing, Assurance and Related Services	✓	✓
	Hong Kong Framework for Assurance Engagements	✓	✓
	Preface to Hong Kong Standards on Quality Control, Auditing, Assurance and Related Services	✓	✓
HKSA 200 (Revised)	Objective and General Principles Governing an Audit of Financial Statements	✓	✓
HKSA 210	Terms of Audit Engagements	✓	✓
HKSA 220	Quality Control for Audits of Historical Financial Information		✓
HKSA 230	Audit Documentation	✓	✓
HKSA 240	The Auditor's Responsibilities to Consider Fraud in an Audit of Financial Statements	✓	✓
HKSA 250	Consideration of Laws and Regulations in an Audit of Financial Statements	✓	✓
HKSA 260	Communication of Audit Matters with Those Charged with Governance	✓	✓
HKSA 300	Planning an Audit of Financial Statements	✓	✓
HKSA 315	Understanding the Entity and its Environment and Assessing the Risks of Material Misstatement	✓	✓
HKSA 320	Audit Materiality	✓	✓
HKSA 330	The Auditor's Procedures in Response to Assessed Risks	✓	✓
HKSA 402	Audit Considerations Relating to Entities Using Service Organisations	✓	✓
HKSA 500	Audit Evidence	✓	✓
HKSA 501	Audit Evidence – Additional Considerations for Specific Items	✓	✓

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HKSA 505	External Confirmations	✓	✓
HKSA 510	Initial Engagements – Opening Balances	✓	✓
HKSA 520	Analytical Procedures	✓	✓
HKSA 530	Audit Sampling and Other Means of Testing	✓	✓
HKSA 540	Audit of Accounting Estimates	✓	✓
HKSA 545	Auditing Fair Value Measurements and Disclosures		✓
HKSA 550	Related Parties		✓
HKSA 560 (Revised)	Subsequent Events	✓	✓
HKSA 570	Going Concern	✓	✓
HKSA 580	Management Representations	✓	✓
HKSA 610	Considering the Work of Internal Audit	✓	✓
HKSA 620	Using the Work of an Expert	✓	✓
HKSA 700	The Independent Auditor's Report on a Complete Set of General Purpose Financial Statements	✓	✓
HKSA 701	Modifications to the Independent Auditor's Report	✓	✓
HKSA 710	Comparatives	✓	✓
HKSA 720	Other Information in Documents Containing Audited Financial Statements	✓	✓
	Statements of Auditing Standards (SASs)		
SAS 510	Principal auditors and other auditors		✓
	Practice Notes (PNs)		
PN 1000	Inter-bank confirmation procedures	✓	
PN 1010	The consideration of environmental matters in the audit of financial statements		✓
PN 1013	Electronic commerce - Effect on the audit of financial statements	✓	✓
	Hong Kong Standards on Assurance Engagements (HKSAEs)		
HKSAE 3000	Assurance Engagements Other Than Audits or Reviews of Historical Financial Information	✓	✓
	Hong Kong Standards on Quality Control (SQC)		
HKSQC 1	Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements		✓
	Hong Kong Standards on Related Services (HKSRs)		
HKSRs 4400	Engagements to Perform Agreed-Upon Procedures Regarding Financial Information		✓
HKSRs 4410	Engagements to Compile Financial Statements		✓
	Hong Kong Standards on Review Engagements (HKSREs)		
HKSRE 2400	Engagements to Review Financial Statements	✓	✓
HKSRE 2410	Review of Interim Financial Information Performed by the Independent Auditor of the Entity		✓
	Exposure Drafts (EDs)		
	Other Documents		
ISA 800	The Auditor's Report on Special Purpose Audit Engagements		✓
ISAE 3400	The Examination of Prospective Financial Information		✓
IAPS 1014	Reporting by Auditors on Compliance with International Financial Reporting Standards	✓	✓
	ACCA's 'Code of Ethics and Conduct'	✓	✓
	IFAC's 'Code of Ethics for Professional Accountants'		✓
	ACCA's Technical Factsheet 94 – Anti Money-Laundering (Proceeds of Crime and Terrorism)		✓
	The Combined Code (of the Committee on 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		✓

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	Status of the IAASB's Work to Clarify the Status of its Standards (IAASB document)		✓