

EXAMINABLE DOCUMENTS JUNE AND DECEMBER 2009

AUDIT

MALAYSIA

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 should be examined. The study guide should therefore be read in conjunction with the examinable documents list.

Accounting Standards

Paper F8 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 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
	Malaysian Approved Standards on Auditing		
	Glossary of Terms	✓	✓
	International Framework for Assurance Engagements	✓	✓
	Preface to the Malaysian Approved Standards on Quality Control, Auditing, Review, Other Assurance and Related Services	✓	✓
AI 200	Objective and General Principles Governing an Audit of Financial Statements	✓	✓
AI 210	Terms of Audit Engagements	✓	✓
AI 220	Quality Control for Audits of Historical Financial Information (Revision)		✓
AI 230	(Redrafted) Audit Documentation	✓	✓
AI 240	(Redrafted) The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements	✓	✓
AI 250	Consideration of Laws and Regulations in an Audit of Financial Statements	✓	✓
AI 260	(Revised and Redrafted) Communication with Those Charged with Governance	✓	✓
AI 300	(Redrafted) Planning an Audit of Financial Statements	✓	✓
AI 315	(Redrafted) Identifying and Assessing the Risks of Material Misstatement Through Understanding the Entity and its Environment	✓	✓
	Audit Materiality	✓	✓
AI 320		✓	✓
AI 330	(Redrafted) The Auditor's Response to Assessed Risks	✓	✓
AI 402	Audit Considerations Relating to Entities Using Service	✓	✓

	Title	F8	P7
	Organisations		
AI 500	Audit Evidence (Revised)	✓	✓
AI 501	Audit Evidence – Additional Considerations for Specific Items	✓	✓
AI 505	External Confirmations	✓	✓
AI 510	Initial Engagements – Opening Balances	✓	✓
AI 520	Analytical Procedures	✓	✓
AI 530	Audit Sampling and Other Selective Testing Procedures	✓	✓
AI 540	Audit of Accounting Estimates	✓	✓
AI 545	Auditing Fair Values Measurements and Disclosures		✓
AI 550	Related Parties		✓
AI 560	Subsequent Events	✓	✓
AI 570	Going Concern (Revised)	✓	✓
AI 580	Management Representations	✓	✓
AI 600	Using the Work of Another Auditor		✓
AI 610	Considering the Work of Internal Auditing	✓	✓
AI 620	Using the Work of an Expert	✓	✓
AI 700	The Independent Auditor's Report on a Complete Set of Financial Statements (Revised)	✓	✓
AI 701	Modifications to the Independent Auditor's Report	✓	✓
AI 710	Comparatives	✓	✓
AI 720	(Redrafted) The Auditor's Responsibility in Relation to Other Information in Documents Containing Audited Financial Statements	✓	✓
AI 800	The Independent Auditor's Report on Special Purpose Audit Engagements		✓
AI 2400	Engagements to Review Financial Statements	✓	✓
AI 2410	Review of Interim Financial Information Performed by the Independent Auditor of the Entity		✓
AI 3000	Assurance Engagement other than Audits or Reviews of Historical Financial Information	✓	✓
AI 3400	The Examination of Prospective Financial Information		✓
AI 4400	Engagements to Perform Agreed Upon Procedures		✓
AI 4410	Engagements to Compile Financial Information		✓
	International Standards on Quality Control (ISQCs)		
ISQC 1	Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information and Other Assurance and Related Services Engagements		✓
	International Auditing Practice Statements (IAPSs)		
AI IAPS 1000	Inter-bank Confirmation Procedures	✓	
AI IAPS 1010	The Consideration of Environmental Matters in the Audit of Financial Statements		✓
AI IAPS 1013	Electronic Commerce: Effect on the Audit of Financial Statements	✓	✓
AI IAPS 1014	Reporting by Auditors on Compliance with International Financial Reporting Standards	✓	✓
	International Standards on Auditing (ISAs)		
	Preface to the International Standards on Quality Control, Auditing, Assurance and Related Services	✓	✓
	Title	F8	P7
	International Framework for Assurance Engagements	✓	✓
ISA 250	(Redrafted) Consideration of Laws and Regulations in an Audit of Financial Statements	✓	✓
ISA 510	(Redrafted) Audit Engagements	✓	✓

ISA 540	(Revised and Redrafted) Auditing Accounting Estimates, Including Fair Value Estimates and Related Disclosures	✓	✓
ISA 550	(Revised and Redrafted) Related Parties		✓
ISA 560	(Redrafted) Subsequent Events	✓	✓
ISA 570	(Redrafted) Going Concern	✓	✓
ISA 580	(Revised and Redrafted) Written Representations	✓	✓
ISA 600	(Revised and Redrafted) Special Considerations – Audits of Group Financial Statement (Including the Work of Component Auditors)		✓
	Exposure Drafts (EDs)		
	Other Documents		
	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		✓
	Status of the IAASB's Work to Clarify the Status of its Standards (IAASB document)		✓