

EXAMINABLE DOCUMENTS SEPTEMBER 2023 to JUNE 2024

AUDIT

INTERNATIONAL

Knowledge of new examinable regulations issued by 31 August will be examinable in examination sessions being held in the following exam year. Documents may be examinable even if the effective date is in the future. This means that all regulations issued by 31 August 2022 will be examinable in the September 2023 to June 2024 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

Audit and Assurance (AA)

The accounting knowledge that is assumed for Audit and Assurance is the same as that examined in Financial Accounting (FA). Therefore, candidates studying for this exam should refer to the IFRS® Standards listed under FA.

Advanced Audit and Assurance (AAA)

The accounting knowledge that is assumed for Advanced Audit and Assurance is the same as that examined in Strategic Business Reporting (SBR). Therefore, candidates studying for AAA should refer to the IFRS® Accounting Standards listed under SBR.

N.B. AAA will only expect knowledge of accounting standards and financial reporting standards from SBR. Knowledge of exposure drafts and discussion papers will not be expected.

	Title	AA	AAA
	International Standards on Auditing (ISAs)		
	Glossary of Terms	✓	✓
	International Framework for Assurance Engagements	✓	✓
	Preface to the International Quality Management, Auditing, Review, Other Assurance and Related Services Pronouncements	✓	✓
ISA 200	Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with ISAs	✓	✓
ISA 210	Agreeing the Terms of Audit Engagements	✓	✓
ISA 220 (Revised)	Quality Management for an Audit of Financial Statements	✓	✓
Amendments	Conforming amendments to ISAs and Related Material Arising from the Quality Management Projects	✓	✓
ISA 230	Audit Documentation	✓	✓
ISA 240	The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements	✓	✓
ISA 250 (Revised)	Consideration of Laws and Regulations in an Audit of Financial Statements	✓	✓
ISA 260 (Revised)	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	✓	✓

	Title	AA	AAA
ISA 315 (Revised 2019)	Identifying and Assessing the Risks of Material Misstatement	✓	✓
Amendments	Conforming and consequential amendments to other ISAs Arising from ISA 315 (Revised 2019)	✓	✓
ISA 320	Materiality in Planning and Performing an Audit	✓	✓
ISA 330	The Auditor's Responses to Assessed Risks	✓	✓
ISA 402	Audit Considerations Relating to an Entity Using a Service Organisation	✓	✓
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 510	Initial Audit Engagements – Opening Balances		✓
ISA 520	Analytical Procedures	✓	✓
ISA 530	Audit Sampling	✓	✓
ISA 540 (Revised)	Auditing Accounting Estimates and Related Disclosures	✓	✓
ISA 550	Related Parties		✓
ISA 560	Subsequent Events	✓	✓
ISA 570 (Revised)	Going Concern	✓	✓
ISA 580	Written Representations	✓	✓
ISA 600 (Revised)	Special Considerations - Audits of Group Financial Statements (Including the Work of Component Auditors)		✓
ISA 610 (Revised)	Using the Work of Internal Auditors	✓	✓
ISA 620	Using the Work of an Auditor's Expert	✓	✓
ISA 700 (Revised)	Forming an Opinion and Reporting on Financial Statements	✓	✓
ISA 701	Communicating Key Audit Matters in the Independent Auditor's Report	✓	✓
ISA 705 (Revised)	Modifications to the Opinion in the Independent Auditor's Report	✓	✓
ISA 706 (Revised)	Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Independent Auditor's Report	✓	✓
ISA 710	Comparative Information – Corresponding Figures and Comparative Financial Statements		✓
ISA 720 (Revised)	The Auditor's Responsibilities Relating to Other Information	✓	✓
	International Standards on Quality Management (ISQMs)		
ISQM 1	Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements		✓
ISQM 2	Engagement Quality Reviews		✓
	Conforming and consequential amendments to the IAASB's other standards as a result of the new and revised quality management standards (Jan 2022)		✓
	International Standards on Assurance Engagements (ISAEs)		
ISAE 3000 (Revised)	Assurance Engagements other than Audits or Reviews of Historical Financial Information	✓	✓
	Non-authoritative guidance on applying ISAE 3000 (Revised) to extended external reporting assurance engagements (April 2021)		✓

	Title	AA	AAA
ISAE 3400	The Examination of Prospective Financial Information		✓
ISAE 3402	Assurance Reports on Controls at a Service Organisation		✓
	International Auditing Practice Notes		
IAPN 1000	Special considerations in auditing financial instruments		✓

	International Standards on Related Services (ISRSs)		
ISRS 4400 (Revised)	Engagements to Perform Agreed-Upon Procedures Regarding Financial Information		✓
ISRS 4410 (Revised)	Compilation Engagements		✓
	International Standards on Review Engagements (ISREs)		
ISRE 2400 (Revised)	Engagements to Review Historical Financial Statements		✓
ISRE 2410	Review of Interim Financial Information Performed by the Independent Auditor of the Entity		✓
	Ethical Guidelines		
	ACCA's Code of Ethics and Conduct (January 2022)	✓	✓
	IESBA's International Code of Ethics for Professional Accountants (Revised 2021)		✓
	IESBA Quality Management Related Conforming Amendments to the Code (Apr 2022)		✓
	IESBA Revisions to the Definitions of Listed Entity and Public Interest Entity in the Code (Apr 2022)		✓
	Other documents – Corporate Governance		
	The UK Corporate Governance Code as an example of a code of best practice (Revised July 2018)	✓	✓
	FRC Guidance on Audit Committees (Revised April 2016) as an example of guidance on best practice in relation to audit committees	✓	✓
	FRC Audit Quality – Practice aid for audit committees (December 2019) – as an example of best practice and practical issues in respect of audit committees		✓
	Other Documents – ACCA		
	ACCA's Anti-money Laundering Guidance for the Accountancy Profession		✓
	Other documents - IAASB		
	IAASB Discussion Paper: Fraud and Going Concern in an Audit of Financial Statements (Oct 2020)		✓
	IAASB Towards Enhanced Professional Skepticism (August 2017)		✓
	IAASB Frequently Asked Questions: Reporting Going Concern Matters in the Auditors Report (Aug 2022)		✓
	IAASB Auditor Considerations Regarding Significant Unusual or Highly Complex Transactions (September 2010)		✓
	IAASB The consideration of climate related risks in an audit of financial statement (Oct 2020)		✓
	Integrated Reporting Working Group: Supporting Credibility and Trust in Emerging Forms of External Reporting: Ten Key Challenges for Assurance Engagements (January 2018)		✓
	Other documents - Technology		

	IAAAB Support material: Using Automated Tools and Techniques when Identifying Risks of Material Misstatement in Accordance with ISA 315 (Revised) (Nov 2020)		✓
	IAASB Support material: Using Automated Tools and Techniques in Performing Audit Procedures (Sep 2020)		✓
	IAASB Addressing risk of overreliance on technology arising from the use of automated tools and techniques and from information produced by an entity's system (Mar 2021)		✓
	IAASB Feedback Statement – Exploring the Growing Use of Technology in the Audit with a Focus on Data Analytics (January 2018)		✓
	IAASB Support Material Related to Technology: Audit Documentation when using Automated Tools and Techniques (April 2020)		✓

Note:

Topics of exposure drafts are examinable to the extent that relevant articles about them are published in *student accountant*.