

Supplement to Agenda Item 2

Roadmap of Current Draft of Proposed ISA 540 (Revised) with ED-540 – Application Material.

1. The purpose of this supplement is to provide a staff mapping of the application material paragraphs in the Exposure Draft (ED-540) to those in **Agenda Item 2-B**. As discussed with the Board at the December 2017 and March 2018 IAASB meetings, The Task Force performed a comprehensive analysis and review of respondents' comment on the application material.
2. Based on the Task Force's analysis and review, and in response to comments from respondents to ED-540 and Board members, many application material paragraphs were clarified, re-organized, re-purposed or deleted to make the overall application material more effective. Agenda Item 2, Section 4 of the March 2018 IAASB meeting and Agenda Item 2, section 5 of the December 2017 IAASB meeting provide further information.
3. When using this supplement, Board members are asked to take into account the following:
 - The table below shows where most of the original paragraph can now be found in **Agenda Item 2-B**. In some cases, the Task Force moved a part of the paragraph or a key theme to another paragraph, and that is not reflected in the table below.
 - Some paragraphs in ED-540 were split up and moved to two or more paragraphs in **Agenda Item 2-B**. In those instances, there will be multiple paragraph references in the right-hand column below. Conversely, other paragraphs were merged and therefore several paragraphs in ED-540 have a single paragraph reference in **Agenda Item 2-B**.
 - If the right-hand column notes that a paragraph from ED-540 was deleted, an aspect or theme of that paragraph may have been included in another paragraph in **Agenda Item 2-B**. As it would have been very time-consuming for staff to trace and note these instances, this is not reflected in the table below.
 - It also should be noted that this mapping has been prepared solely to assist in tracking the application material paragraphs from ED-540, and therefore does not reflect new application material paragraphs that were added to **Agenda Item 2-B** in response to comments from respondents for additional guidance in some areas.

ED-540 Application Material Paragraph	Location in Agenda Item 2-B
A1	A1
A2	8, A10
A3	A11
A4	A12
A5	A13
A6	Deleted
A7	A15
A8	A16
A9	Deleted

IAASB Main Agenda (June 2018)

A10	A18, A20
A11	A22
A12	A45, A46
A13	Deleted
A14	A24
A15	A24
A16	A25
A17	Deleted
A18	Deleted
A19	A21, A31
A20	Deleted
A21	A21
A22	A34
A23	A20
A24	A33
A25	A33
A26	A2/A37
A27	A2
A28	A2
A29	A99
A30	A38
A31	A74
A32	A3
A33	A39
A34	A40
A35	A41
A36	Deleted
A37	Deleted
A38	A42
A39	A4-A5
A40	A6
A41	A43
A42	A51
A43	A29/A30

IAASB Main Agenda (June 2018)

A44	Deleted
A45	A32
A46	A44
A47	A35/A36
A48	Deleted
A49	Deleted
A50	A26
A51	A52
A52	A27
A53	A27
A54	A28
A55	A31
A56	Deleted
A57	Deleted
A58	A49
A59	A53
A60	A20
A61	A54
A62	A55
A63	A56
A64	A57
A65	A58
A66	A59
A67	Deleted
A68	A60
A69	A62
A70	A61
A71	A64
A72	Deleted
A73	Deleted
A74	A65
A75	A69
A76	Deleted
A77	A80

Roadmap of Current Draft of Proposed ISA 540 (Revised) with ED-540 – Application Material

IAASB Main Agenda (June 2018)

A78	A8
A79	A74
A80	Deleted
A81	A74
A82	A75
A83	A76
A84	A76
A85	A77
A86	Deleted
A87	A71
A88	A71
A89	A72
A90	A73
A91	A14
A92	Deleted
A93	A77
A94	Deleted
A95	5, A63
A96	Deleted
A97	Deleted
A98	A88
A99	A89
A100	Deleted
A101	A96
A102	Deleted
A103	Deleted
A104	A100
A105	A109
A106	Deleted
A107	A95/A103/A107
A108	A95/A103/ A107
A109	A104
A110	Deleted
A111	A106

IAASB Main Agenda (June 2018)

A112	A101
A113	A110
A114	Deleted
A115	Deleted
A116	A112
A117	A112
A118	A46
A119	A112
A120	A113
A121	A113
A122	A113
A123	Deleted
A124	A114
A125	A115/A143
A126	Deleted
A127	Deleted
A128	Deleted
A129	A119
A130	A120/A121
A131	A122
A132	Deleted
A133	A98
A134	A125
A135	Deleted
A136	A47
A137	A48
A138	A142
A139	A135
A140	A135
A141	A136
A142	Deleted
A143	A140
A144	A139
A145	A139

A146	A137
A147	A132
A148	A132
A149	A131
A150	A131
A151	A133
A152	A134
A153	A144
A154	A153
A155	A145, Appendix 2
A156	A146
A157	A147
A158	A148
A159	A152